

THIS OBJECTION SEEKS TO ALLOW CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS AND WITH PROPER CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS. PARTIES RECEIVING THIS NOTICE OF THE TRUSTEE'S TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL, ELENI D. THEODOSIOU-PISANELLI, ESQ., AT (212) 837-6868.

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Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**NOTICE OF HEARING ON THE TRUSTEE'S TWO HUNDRED
TWENTY FOURTH OMNIBUS OBJECTION SEEKING TO ALLOW
CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS AND WITH
PROPER CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS
(FINANCIAL PRODUCT CLAIMS AND UNDERWRITING FEE CLAIMS)**

PLEASE TAKE NOTICE that on April 2, 2014, James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. (the "Debtor" or "LBI"), under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa

et seq. (“SIPA”), by and through his undersigned counsel, filed his two hundred twenty-fourth omnibus objection to general creditor claims (the “Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims”), and that a hearing to consider the Trustee’s Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 621, One Bowling Green, New York, New York 10004-1408 (the “Bankruptcy Court”), on **May 14, 2014 at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to entry of the order must (i) be in writing; (ii) state the name and address of the responding party and nature of the claim or interest of such party; (iii) state with particularity the legal and factual bases of such response; (iv) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (v) be filed with the Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399 by registered users of the Court’s Electronic Case Filing system, and by all other parties in interest, on a 3.5 inch disk, compact disk, or flash drive, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **April 23, 2014 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”); and (vi) be served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York, 10004, Attn: Meaghan C. Gragg, Esq.; (b) Securities Investor Protection Corporation, 805 Fifteenth Street, N.W., Suite 800, Washington, DC 20005, Attn: Kenneth J. Caputo, Esq.; and (c) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Maurice Horwitz, Esq. and Lori R. Fife, Esq., with a courtesy copy to

the chambers of the Honorable Shelley C. Chapman, One Bowling Green, New York, New York 10004, Courtroom 621.

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Trustee's Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims or any claim set forth thereon, the Trustee may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Trustee's Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, which may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
April 2, 2014

HUGHES HUBBARD & REED LLP

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Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**TRUSTEE'S TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION SEEKING
TO ALLOW CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS AND
WITH PROPER CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS
(FINANCIAL PRODUCT CLAIMS AND UNDERWRITING FEE CLAIMS)**

**THIS OBJECTION SEEKS TO ALLOW CERTAIN FILED PROOFS OF CLAIM IN
REDUCED AMOUNTS AND WITH PROPER CLASSIFICATION AS UNSECURED
GENERAL CREDITOR CLAIMS. PARTIES RECEIVING THIS TWO HUNDRED
TWENTY-FOURTH OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN
THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL,
ELENI D. THEODOSIOU-PISANELLI, ESQ., AT (212) 837-6868.**

TO THE HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:

James W. Giddens (the “Trustee”), as Trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970 as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”),¹ by and through his undersigned counsel, respectfully represents as follows:

RELIEF REQUESTED

1. The Trustee files this two hundred twenty-fourth omnibus objection to general creditor claims (the “Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims”) pursuant to sections 502(b), 502(g)(2), 503, 506(a)(1), and 507(a)(2) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to general creditor proofs of claims filed in this SIPA proceeding (the “General Creditor Claims Objection Procedures Order,” ECF No. 5441), seeking to allow certain filed proofs of claim (listed on Exhibits A through F annexed hereto, collectively, the “Claim Exhibits”) in reduced amounts (to the extent applicable) and with proper classification as unsecured general creditor claims. The Trustee’s proposed order (the “Proposed Order”) is annexed hereto as Exhibit I.

2. The proofs of claim identified on the Claim Exhibits (collectively, the “Claims”) are claims for damages arising out of:

1. For convenience, subsequent references to SIPA may omit “15 U.S.C.”

- (a) unperformed forward contracts for the future purchase or sale of “to be announced” U.S. agency debt obligations (“TBA Contracts” or “TBAs”) (the “TBA Claims,” *see* Exhibit A, Exhibit B, and Exhibit C);
- (b) unperformed or un-matured forward contracts for the future exchange of currencies (“FX Forwards” or “FX Contracts”) (the “FX Claims,” *see* Exhibit D);
- (c) a mixture of some or all of the above types of claims (*see* Exhibit E, and together with the TBA Claims and the FX Claims, the “Financial Products Claims”); and
- (d) underwriting fees due from LBI to co-underwriters (the “Underwriting Fees”) (the “Underwriting Fee Claims,” *see* Exhibit F).

Except for the claims listed on Exhibit E,² the Trustee has determined that the amounts claimed in certain of the Claims (as listed on the Claim Exhibits in the column entitled “*Asserted Amount*”)³ either contradict LBI’s books and records and corporate records and/or seek recovery for amounts for which LBI is not liable, and, therefore, the Claims should be reduced to the amount reflected on the Claim Exhibits in the column entitled “*Claim as Modified*.” In addition, certain of the Claims, including all of the claims listed on Exhibit E, should be reclassified, in whole or in part, from secured or administrative to general unsecured status because these Claims assert secured amounts which do not meet the statutory requirements for secured or administrative status under Bankruptcy Code §§ 506(a)(1) and 503, respectively. The Trustee therefore requests that the Court reduce and/or reclassify each Claim listed on the Claim Exhibits

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- 2. The Trustee does not seek to reduce the claims listed on Exhibit E. Instead, the Trustee seeks only to reclassify those claims as unsecured general creditor claims for the reasons stated in Argument Section II *infra*.
 - 3. Consistent with the general creditor claims register, customer claims reclassified to general creditor claims are listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

to the amount and status set forth in the column entitled “*Claim as Modified*” and allow each Claim to the extent of such amount and status.

JURISDICTION

3. Following removal to this Court for all purposes as required for SIPA cases by SIPA § 78eee(b)(4), this Court has “all of the jurisdiction, powers, and duties conferred by [SIPA] upon the court to which application for the issuance of the protective decree was made.” 15 U.S.C. § 78eee(b)(4).

4. Venue is proper in this Court pursuant to SIPA § 78eee(a)(3) and 15 U.S.C. § 78aa.

BACKGROUND

5. On September 19, 2008 (the “Filing Date”), the Honorable Gerard E. Lynch, United States District Court, Southern District of New York, entered the Order Commencing Liquidation of LBI (the “LBI Liquidation Order,” ECF. No. 1) pursuant to the provisions of SIPA in the case captioned Securities Investor Protection Corporation v. Lehman Brothers Inc., Case No. 08-CIV-8119 (GEL). The LBI Liquidation Order, *inter alia*, (i) appointed the Trustee for the liquidation of the business of LBI pursuant to SIPA § 78eee(b)(3); and (ii) removed the case to this Court for all purposes as required for SIPA cases by SIPA § 78eee(b)(4), in the case captioned In re Lehman Brothers Inc., Case No. 08-01420 (JMP) (the “SIPA Proceeding”).

6. The stay arising under paragraphs three through six of the LBI Liquidation Order exempts “the contractual right of a creditor to liquidate, terminate, or accelerate a securities contract . . . [or] forward contract.” (LBI Liquidation Order ¶ VIII(B).)

7. On November 7, 2008, the Court entered the Order Approving Form and Manner of Publication and Mailing of Notice of Commencement; Specifying Procedures and Forms for

Filing, Determination, and Adjudication of Claims; Fixing a Meeting of Customers and Other Creditors; and Fixing Interim Reporting Pursuant to SIPA (the “Claims Process Order,” ECF No. 241). Beginning on December 1, 2008, consistent with SIPA § 78fff-2(a)(1), the Trustee mailed more than 905,000 claims packages with filing information to former LBI customers and other potential claimants (the “Claims Process Notice”) and posted claims filing information on the Trustee’s website (www.lehmantrustee.com) and SIPC’s website (www.sipc.org). The Trustee also published notice of the claims process in *The New York Times*, *The Wall Street Journal*, and *The Financial Times*.

8. Pursuant to SIPA § 78fff-2(a)(3) and the Claims Process Order, customer claims seeking maximum protection under SIPA must have been received by the Trustee on or before January 30, 2009. All customer claims and general creditor claims must have been received by the Trustee by June 1, 2009, and no claims of any kind will be allowed unless received by the Trustee on or before June 1, 2009 (the “Bar Date”).

9. In addition to the Bar Date, on September 19, 2013, the Bankruptcy Court entered an order (the “Administrative Bar Date Order”) that established October 31, 2013 (the “Administrative Bar Date”) as the deadline to file a proof of claim for certain administrative expense claims against the LBI estate, as further described in the Administrative Bar Date Order, with respect to such administrative expenses arising between September 19, 2008 and August 31, 2013. The Administrative Bar Date has now passed.

10. A copy of the Claims Process Order was made publicly available at www.lehmantrustee.com. The Trustee’s website allowed claimants filing electronically to upload documents as part of their claim submission and thereby comply with the instructions to include supporting documentation set forth in the Proof of Claim.

11. In accordance with the Claims Process Order, in cases where the Trustee denied a claim for protection as a customer and converted the claim to a general creditor claim, the Trustee notified the claimant consistent with the procedures set forth in the Claims Process Order. The claimant was afforded the opportunity to object and have the matter heard by the Court if the claimant was aggrieved by the Trustee's denial of customer treatment and conversion of the claim to a general creditor claim. If a claimant did not object to the Trustee's conversion of the claim consistent with the procedures set forth in the Claims Process Order, the Trustee's conversion of the claim to a general creditor claim became final. No determination was made as to the validity or allowed amount of such converted and reclassified claims.

12. On November 15, 2012, the Court entered the General Creditor Claims Objection Procedures Order, which authorizes the Trustee, among other things, to file omnibus objections to no more than 200 general creditor claims at a time, on various grounds, including the grounds that: (i) the claims subject to the omnibus objection seek recovery of amounts for which LBI is not liable; (ii) the claims subject to the omnibus objection were incorrectly classified; and (iii) the amount claimed in the claims subject to the omnibus objection contradicts LBI's books and records.

ARGUMENT

13. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co. v. Oneida Ltd.*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr.

S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

I. CERTAIN OF THE FINANCIAL PRODUCT CLAIMS AND ALL OF THE UNDERWRITING FEE CLAIMS SHOULD BE ALLOWED IN THE REDUCED AMOUNTS ONLY.

14. The General Creditor Claim Objection Procedures Order authorizes the Trustee to file omnibus objections “seeking reduction, reclassification and/or disallowance of claims . . . [on the grounds that] the amount claimed contradicts LBI’s books and records” or where a claim “seeks recovery of amounts for which LBI is not liable.” (General Creditor Claim Objection Procedures Orders at 2.) If the Trustee determines that the amount claimed contradicts LBI’s books and records, “the Trustee will include the amount of such General Creditor Claim, if any, reflected in LBI’s books and records.” (*Id.*) Where the Trustee finds that the General Creditor Claims seek recovery of amounts for which LBI is not liable, “the Trustee will include the legal basis for such objection.” (*Id.*)

15. Bankruptcy Code § 502(b) provides, in relevant part, that a court should determine the amount of a claim subject to an objection “as of the date of the filing of the petition, and shall allow such claim in such amount,” and that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims for damages calculated in accordance with section 562 may be allowed under section 502(b) pursuant to Bankruptcy Code § 502(g)(2). *See* 11 U.S.C. § 502(g)(2) (“A claim for damages calculated in accordance with section 562 shall be allowed under subsection (a), (b), or (c), or disallowed under subsection (d) or (e), as if such claim had arisen before the date of the filing of the petition.”); 11 U.S.C. § 562

(explaining that damages under this section are measured as of the earlier of “the date of such rejection” or “the date of such liquidation, termination, or acceleration”).

16. To the extent a Financial Product Claim arises out of the rejection, liquidation, termination, or acceleration of the relevant TBA or FX Contract, the claim would be calculated pursuant to Bankruptcy Code § 562 and allowed in such amount pursuant to Bankruptcy Code § 502(g)(2). Otherwise, the claim would be calculated and allowed pursuant to Bankruptcy Code §502(b), which is “the amount of such claim . . . as of the date of the filing of the petition” The Financial Product Claims at issue here arise out of and were calculated in accordance with one of the scenarios detailed above.

17. Based on analysis by the Trustee’s professionals for the Financial Product Claims of each of the general creditor proofs of claim (the “Proofs of Claim”) listed in the Claim Exhibits, certain information from the LBI general claims register as maintained by the Trustee’s claims agent, certain information from the books and records of the LBI estate (the “Books and Records”), and certain pricing information from either Bloomberg Finance L.P. or Interactive Data Corporation (each, a “Pricing Source”), as further described in either the Declaration of Robert Sprague, dated April 2, 2014 (the “Sprague Declaration,” annexed hereto as Exhibit G) or the Declaration of Eleni D. Theodosiou-Pisanelli, dated April 2, 2014 (the “ETP Declaration,” annexed hereto as Exhibit H), the Trustee has identified certain of the Financial Product Claims as claims that must be reduced because (i) the amounts claimed are greater than the amounts shown on, and/or determined by analysis of, the Books and Records, and/or (ii) the amounts claimed are greater than the amounts for which LBI is liable.

18. Based on analysis by the Trustee’s counsel of the terms of any underwriting agreements and Master Agreements Among Underwriters filed in connection with each of the

Proofs of Claim, and based on additional analysis of each of the Proofs of Claim, certain information from the LBI general claims register as maintained by the Trustee's claims agent, and certain information from the Books and Records and other records of the LBI estate relating to account balances, expenses incurred, and net Underwriting Fees due in connection with each of the offerings at issue, the Trustee has identified the Underwriting Fee Claims as claims that must be reduced because the amounts claimed are greater than the amounts shown on, and/or determined by analysis of, LBI's Books and Records and other records.

19. The amounts listed on the Claim Exhibits in the column entitled "*Claim as Modified*" and the amount denoted with the letter symbol (T) represent the amount calculated for each Claim by the Trustee's professionals and/or counsel.

II. CERTAIN OF THE FINANCIAL PRODUCT CLAIMS SHOULD BE RECLASSIFIED.

20. In addition to reducing certain of the Financial Product Claims as described above, certain of the Financial Product Claims must be reclassified, in whole or in part, from secured to general unsecured status because they claim amounts that are not "secured by a lien on property in which the estate has an interest, or that is subject to setoff under section 553 of this title" and therefore are not entitled to secured status under the Bankruptcy Code. *See* 11 U.S.C. § 506(a)(1).

21. To assert a secured claim, a creditor must demonstrate that its claim is secured by a lien on property in which the debtor's estate has an interest. 11 U.S.C. § 506(a). If a creditor cannot demonstrate that its claim is secured by a lien or other security interest in the property of the debtor's estate, it must follow that such claim is unsecured. *See, e.g., In re Dairy Mart Convenience Stores, Inc.*, 351 F.3d 86, 91 (2d Cir. 2003) (finding that a creditor that is a beneficiary of a letter of credit is only an unsecured creditor vis-a-vis the bankruptcy estate

without a direct security interest); *In re WorldCom, Inc.*, 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien).

22. This Court should rule that, to the extent applicable, the Financial Product Claims should not be accorded treatment as secured claims on account of the claimants' failure to document their assertions that the Financial Product Claims are secured by any interest in the Debtor's property. The claimants' claims of secured status entirely lack documentation or explanatory support. No document evidences the perfection of a security interest or lien on the assets of LBI. Accordingly, the Financial Product Claim Proofs of Claim fail to comply with Bankruptcy Rule 3001(d), which provides that "[i]f a security interest in property of the debtor is claimed, the proof of claim shall be accompanied by evidence that the security interest has been perfected." Fed. R. Bankr. P. 3001(d). Claimants' assertions of security interest lack *prima facie* validity and are unenforceable against LBI.

23. In addition to claiming secured status, certain of the Financial Product Claims seek administrative priority treatment of their claims pursuant to 11 U.S.C. § 507(a)(2). Bankruptcy Code 507(a)(2) provides priority status to those with "administrative expenses allowed under [Bankruptcy Code] section 503(b) . . ." Section 503 of the Bankruptcy Code provides administrative expense priority for "the actual, necessary costs and expenses of preserving the estate . . ." 11 U.S.C. § 503(b)(1)(A). As this Court has noted, for a claim to be afforded administrative priority, a claimant must show both that: (i) the transaction giving rise to the claim occurred post-petition and (ii) the debtor-in possession, in this case the Trustee, directly benefited as a result of the transaction. *See In re Grubb & Ellis Co.*, 478 B.R. 622, 624

(Bankr. S.D.N.Y. 2012) (citing *Trs. Of Amalgamated Ins. Fund v. McFarlin's, Inc.*, 789 F.2d 98, 101 (2d Cir. 1986)); *In re Enron Corp.*, 279 B.R. 79, 85 (Bankr. S.D.N.Y. 2002).

24. It is claimants' burden to establish that they are entitled to an administrative expense claim. *In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007). An administrative claim "should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate." *In re Drexel Burnham Lambert Group Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (quoting *In re Amfesco Indus., Inc.*, 81 B.R. 777, 785 (Bankr. E.D.N.Y. 1988); see also *In re Chateaugay Corp.*, 102 B.R. 335, 353 (Bankr. S.D.N.Y. 1989) ("Additionally, it is clear that the burden of establishing entitlement to priority rests with the claimant."))

25. This Court should rule that, to the extent applicable, the Financial Product Claims should not be accorded treatment as administrative claims on account of the claimants' failure to document their assertions that the Financial Product Claims meet any of the requirements of an administrative claim under Bankruptcy Code § 503. The claimants' claims of administrative priority entirely lack documentation or explanatory support.

26. To prevent possible improper recovery, the Trustee requests entry of an order reclassifying the Financial Product Claims as unsecured claims in accordance with the Bankruptcy Code. Accordingly, pursuant to Bankruptcy Code §§ 502(b), 502(g)(2), 503, 506(a)(1), and 507(a)(2), the Trustee requests that the Court reduce and/or reclassify each Financial Product Claim to the amount and priority listed on the Claim Exhibits in the column entitled "*Claim as Modified*" and allow each Financial Product Claim as an unsecured general creditor claim only to the extent of such modified amount.

III. CERTAIN OF THE FINANCIAL PRODUCT CLAIMS HAVE BEEN THE SUBJECT OF PARTIAL TRANSFERS.

27. In certain instances a claimant has transferred a portion of a Financial Product Claim to another party or to multiple parties. In those instances, the Claim Exhibits identify the portion of the Financial Product Claim held by each claimant, with the column entitled “*Claim as Modified*” identifying the portion of that Financial Product Claim that should be allowed as an unsecured general creditor claim. For clarity, to the extent a Financial Product Claim is subject to a partial transfer, the Claim Exhibits identify all of the holders of the Financial Product Claim, even in instances where the portion of a Financial Product Claim held by a specific claimant is the same as the amount for that portion of the Financial Product Claim calculated by the Trustee’s professionals, and the Trustee therefore does not object to that portion of the Financial Product Claim. In those instances, the “*Claim as Modified*” for that claimant’s portion of the Financial Product Claim will be the same as that claimant’s Proof of Claim.

RESERVATION OF RIGHTS

28. The Trustee reserves all rights to object on any other basis to any Claim or any portion of any Claim not finally determined or for which the Court does not grant the relief requested herein.

NOTICE

29. Notice of this Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims has been provided to (i) each claimant listed on the Claim Exhibits via first-class mail; and (ii) the list of parties requesting notice of pleadings in accordance with the Court’s Amended Order Pursuant to Bankruptcy Code § 105(a) and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief entered by the Court on July 13, 2010 (ECF No. 3466), and will be immediately available for inspection

upon filing with the Court at the Trustee's website, www.lehmantrustee.com. The Trustee submits that no other or further notice need be provided.

NO PRIOR RELIEF REQUESTED

30. No previous request for the relief requested herein has been made by the Trustee to this or any other court.

CONCLUSION

For the reasons stated herein, the Trustee respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
April 2, 2014

HUGHES HUBBARD & REED LLP

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Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

EXHIBIT A

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT A (TBA CLAIMS I)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ADVANCED SERIES TRUST-AST T ROWE PRICE GLOBAL BOND PORTFOLIO JONATHAN SIEGEL OR DONNA KAHOE C/O T ROWE PRICE ASSOCIATES INC 100 E PRATT STREET BALTIMORE, MD 21202	9002659	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$14,453.12 (U) \$14,453.12 (T)
2	BRIGHT START COLLEGE SAVINGS TRUST CORE PLUS FIXED INCOME PO AMEE KANTESARIA OFI PRIVATE INVESTMENTS INC TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET 11TH FLOOR NEW YORK, NY 10281	9004523	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$190,716.79 (U) \$190,716.79 (T)
3	CAROLINA HEALTHCARE SYSTEM-MALPRACTICE SELF INSURANCE PORTFOLIO MARY ANN ROUSE CAROLINAS HEALTHCARE SYSTEM PO BOX 32861 CHARLOTTE, NC 28232	9004683	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,834.38 (U) \$4,834.38 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
4	EMPLOYEES' RETIREMENT PLAN OF C R BARD INC AND THE SCOTT LAWRY PENSION PLAN FOR HOURLY EMPLOYEES OF DAVOL INC CR BARD INC 730 CENTRAL AVENUE NEW PROVIDENCE, NJ 07974	9004687	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$16,067.18 (U) \$16,067.18 (T)
5	ERIE COUNTY RETIREMENT BOARD SUE WEBER ERIE COUNTY CONTROLLERS OFFICE 140 WEST SIXTH STREET ROOM 107 ERIE, PA 16501	9004681	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$5,687.50 (U) \$5,687.50 (T)
6	EVERGREEN CORE BOND FUND MAUREEN E TOWLE 200 BERKELEY STREET BOSTON, MA 02116	9004727	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,889,671.88 (U) \$1,889,671.88 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
7	FIDELITY INCOME FUND: FIDELITY GOVERNMENT INCOME FUND 82 DEVONSHIRE STREET ATTN: FUND TREASURER, V10F BOSTON, MA 02110	5492	5/30/2009	- (A) - (S) - (P) \$755,371.79 (U) \$755,371.79 (T)	- (A) - (S) - (P) \$722,116.19 (U) \$722,116.19 (T)
8	KELLOGG COMPANY MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1607 385 E. COLORADO BLVD. PASADENA, CA 91101	2636	1/30/2009	- (A) \$2,087.00 (S) - (P) \$310,336.00 (U) \$312,423.00 (T)	- (A) - (S) - (P) \$310,336.00 (U) \$310,336.00 (T)
9	MAINE MEDICAL CENTER PENSION FUND MICHAEL KILMARTIN MAINE HEALTH 465 CONGRESS STREET #600 PORTLAND, ME 04101	9004698	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$25,735.93 (U) \$25,735.93 (T)
10	MASSMUTUAL PREMIER CORE BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4865	5/28/2009	- (A) - (S) - (P) \$547,453.27 (U) \$547,453.27 (T)	- (A) - (S) - (P) \$517,373.20 (U) \$517,373.20 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	METROPOLITAN WEST ASSET MANAGEMENT LLC JOSEPH D HATTESOHL 11766 WILSHIRE BOULEVARD, STE 1500 LOS ANGELES, CA 90025	9008024**	9/25/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)
12	OFI INSTITUTIONAL ASSET MANAGEMENT INC AND LISA BLOOMBERG OPPENHIEMER FUNDS INC TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET NEW YORK, NY 10281-1008	9008022	9/25/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$47,507.03 (U) \$47,507.03 (T)
13	SOUTH CAROLINA SCHOOL BOARDS INSURANCE TRUST TRACIE IFKOVITS PROPERTY & CASUALTY FUND SOUTH CAROLINA SCHOOL BOARDS ASSOCIATION 1027 BARNWELL STREET COLUMBIA, SC 29201	9004686	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$18,484.38 (U) \$18,484.38 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	THE CAROLINAS HEALTHCARE FOUNDATION INC SCOTT KERR CAROLINAS HEALTHCARE SYSTEM 801 EAST BOULEVARD PO BOX 32861 CHARLOTTE, NC 28232	9004685	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$21,470.31 (U) \$21,470.31 (T)
15	THRIVENT MORTGAGE SECURITIES PORTFOLIO ATTN GREGORY R ANDERSON 625 FOURTH AVE., S. MINNEAPOLIS, MN 55415-1624	9008078**	10/7/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)
16	WELLINGTON MANAGEMENT COMPANY LLP ROBERT J TONER MORGAN STANLEY ASSET & INVESTMENT TRUST MANAGEMENT CO LIMITED 75 STATE STREET BOSTON, MA 02109	9008065**	9/29/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
17	WESTERN ASSET GLOBAL HIGH INCOME FUND INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W- 2317 385 E. COLORADO BLVD. PASADENA, CA 91101	2662	1/30/2009	- (A)	- (A)
				\$24,327.00 (S)	- (S)
				- (P)	- (P)
				\$323,523.00 (U)	\$323,523.00 (U)
				\$347,850.00 (T)	\$323,523.00 (T)
18	WESTERN ASSET US ENHANCED CASH, LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1765 385 E. COLORADO BLVD. PASADENA, CA 91101	1586	1/26/2009	- (A)	- (A)
				\$11,952.00 (S)	- (S)
				- (P)	- (P)
				\$1,582,898.57 (U)	\$1,582,898.57 (U)
				\$1,594,851.57 (T)	\$1,582,898.57 (T)
	WESTERN ASSET US ENHANCED CASH, LTD TRANSFEROR: WESTERN ASSET US ENHANCED CASH, LLC ATTN: LEGAL DEPT/W-1701 385 E. COLORADO BLVD PASADENA, CA 91101	1586-1***	1/26/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$283,085.43 (U)	\$283,085.43 (U)
				\$283,085.43 (T)	\$283,085.43 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT A (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
19	WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1602 385 E. COLORADO BLVD. PASADENA, CA 91101	1581	1/26/2009	- (A) \$504,935.00 (S) - (P) \$17,512,133.00 (U) \$18,017,068.00 (T)	- (A) - (S) - (P) \$17,512,133.00 (U) \$17,512,133.00 (T)
	WESTERN ASSET US CORE BOND LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-1369 385 E. COLORADO BLVD PASADENA, CA 91101	1581-4***	1/26/2009	- (A) - (S) - (P) \$929,000.00 (U) \$929,000.00 (T)	- (A) - (S) - (P) \$929,000.00 (U) \$929,000.00 (T)
	WESTERN ASSET US CORE PLUS-UNIVERSAL LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-2372 385 E. COLORADO BLVD PASADENA, CA 91101	1581-5***	1/26/2009	- (A) - (S) - (P) \$230,000.00 (U) \$230,000.00 (T)	- (A) - (S) - (P) \$230,000.00 (U) \$230,000.00 (T)
	WESTERN ASSET US CORE PLUS, LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-1601 385 E. COLORADO BLVD PASADENA, CA 91101	1581-6***	1/26/2009	- (A) - (S) - (P) \$4,488,000.00 (U) \$4,488,000.00 (T)	- (A) - (S) - (P) \$4,488,000.00 (U) \$4,488,000.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT B

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT B (TBA CLAIMS II)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	3M VOLUNTARY INVESTMENT PLAN AND SAVINGS PLAN TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-701 385 E. COLORADO BLVD. PASADENA, CA 91101	2794	1/30/2009	- (A) \$3,299.00 (S) - (P) - (U) \$3,299.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: 3M VOLUNTARY INVESTMENT PLAN AND SAVINGS PLAN TRUST ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2794-1***	1/30/2009	- (A) - (S) - (P) \$412,789.00 (U) \$412,789.00 (T)	- (A) - (S) - (P) \$412,789.00 (U) \$412,789.00 (T)
2	ALCOA FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1289 385 E. COLORADO BLVD PASADENA, CA 91101	2523	1/30/2009	- (A) \$3,795.00 (S) - (P) - (U) \$3,795.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: ALCOA FOUNDATION 745 SEVENTH AVENUE NEW YORK, NY 10019	2523-1***	1/30/2009	- (A) - (S) - (P) \$47,898.00 (U) \$47,898.00 (T)	- (A) - (S) - (P) \$47,898.00 (U) \$47,898.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
3	ARCHDIOCESE OF PHILADELPHIA - LAY EMPLOYEES' RETIREMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2586 385 E. COLORADO BLVD. PASADENA, CA 91101	2739	1/30/2009	- (A) \$1,250.00 (S) - (P) - (U) \$1,250.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: ARCHDIOCESE OF PHILADELPHIA - LAY EMPLOYEES' RETIREMENT PLAN ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2739-1***	1/30/2009	- (A) - (S) - (P) \$25,625.00 (U) \$25,625.00 (T)	- (A) - (S) - (P) \$25,625.00 (U) \$25,625.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
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(T) – TOTAL CLAIMED

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
4	ARCHDIOCESE OF PHILADELPHIA - NON-PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2587 385 E. COLORADO BLVD. PASADENA, CA 91101	2536	1/30/2009	- (A) \$825.00 (S) - (P) - (U) \$825.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: ARCHDIOCESE OF PHILADELPHIA - NON-PENSION FUND ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2536-1***	1/30/2009	- (A) - (S) - (P) \$52,612.00 (U) \$52,612.00 (T)	- (A) - (S) - (P) \$52,612.00 (U) \$52,612.00 (T)
5	ASCENSION HEALTH C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1355 385 E. COLORADO BLVD. PASADENA, CA 91101	2519	1/30/2009	- (A) \$159.00 (S) - (P) \$26,344.00 (U) \$26,503.00 (T)	- (A) - (S) - (P) \$26,344.00 (U) \$26,344.00 (T)

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(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
6	BALL CORPORATION US & PUERTO RICO PENSION PLANS C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPARTMENT W-1385 385 E. COLORADO BLVD. PASADENA, CA 91101	2078	1/29/2009	- (A) \$4,150.00 (S) - (P) - (U) \$4,150.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: BALL CORPORATION US & PUERTO RICO PENSION PLANS 745 SEVENTH AVENUE NEW YORK, NY 10019	2078-1***	1/29/2009	- (A) - (S) - (P) \$105,664.00 (U) \$105,664.00 (T)	- (A) - (S) - (P) \$105,664.00 (U) \$105,664.00 (T)
7	BAYCARE HEALTH SYSTEM, INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1848 385 E. COLORADO BLVD. PASADENA, CA 91101	2811	1/30/2009	- (A) \$1,000.00 (S) - (P) - (U) \$1,000.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: BAYCARE HEALTH SYSTEM, INC. ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2811-1***	1/30/2009	- (A) - (S) - (P) \$52,438.00 (U) \$52,438.00 (T)	- (A) - (S) - (P) \$52,438.00 (U) \$52,438.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	CITIGROUP 401 K PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1889 385 E. COLORADO BLVD. PASADENA, CA 91101	2585	1/30/2009	- (A) \$340.00 (S) - (P) - (U) \$340.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: CITIGROUP 401 K PLAN 1585 BROADWAY - 2ND FLOOR NEW YORK, NY 10036	2585-2***	1/30/2009	- (A) - (S) - (P) \$130,414.00 (U) \$130,414.00 (T)	- (A) - (S) - (P) \$130,414.00 (U) \$130,414.00 (T)
9	LEGG MASON PARTNERS VARIABLE ADJUSTABLE RATE INCOME PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2312 385 E. COLORADO BLVD. PASADENA, CA 91101	2555	1/30/2009	- (A) \$667.00 (S) - (P) - (U) \$667.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE ADJUSTABLE RATE INCOME PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2555-1***	1/30/2009	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
10	LEGG MASON PARTNERS VARIABLE DIVERSIFIED STRATEGIC INCOME PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2134 385 E. COLORADO BLVD PASADENA, CA 91101	2732	1/30/2009	- (A) \$5,559.00 (S) - (P) - (U) \$5,559.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE DIVERSIFIED STRATEGIC INCOME PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2732-1***	1/30/2009	- (A) - (S) - (P) \$32,090.00 (U) \$32,090.00 (T)	- (A) - (S) - (P) \$32,090.00 (U) \$32,090.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	SAN FRANCISCO CITY AND COUNTY EMPLOYEES' RETIREMENT SYSTEM C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1098 385 E. COLORADO BLVD PASADENA, CA 91101	2493	1/30/2009	- (A) \$13,275.00 (S) - (P) - (U) \$13,275.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: SAN FRANCISCO CITY AND COUNTY EMPLOYEES' RETIREMENT SYSTEM 745 SEVENTH AVENUE NEW YORK, NY 10019	2493-1***	1/30/2009	- (A) - (S) - (P) \$1,991,845.00 (U) \$1,991,845.00 (T)	- (A) - (S) - (P) \$1,991,845.00 (U) \$1,991,845.00 (T)
12	WELLS FARGO FIXED INCOME FUND H C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2377 385 E. COLORADO BLVD. PASADENA, CA 91101	2586	1/30/2009	- (A) \$2,300.00 (S) - (P) - (U) \$2,300.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: WELLS FARGO FIXED INCOME FUND H 1 PIERREPONT PLAZA, 7TH FLOOR ATTN: VANESSA MARLING/DARRAGH DEMPSEY BROOKLYN, NY 11201	2586-1***	1/30/2009	- (A) - (S) - (P) \$336,336.00 (U) \$336,336.00 (T)	- (A) - (S) - (P) \$336,336.00 (U) \$336,336.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT B (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
13	WESTERN ASSET US CORE PLUS BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN LEGAL DEPT W-1308 385 E. COLORADO BLVD. PASADENA, CA 91101	2079	1/29/2009	- (A) \$12,721.00 (S) - (P) \$0.38 (U) \$12,721.38 (T)	- (A) - (S) - (P) - (U) - (T)
	WESTERN ASSET MANAGEMENT COMPANY TRANSFEROR: WESTERN ASSET US CORE PLUS BOND FUND ATTN: LEGAL DEPT./W-2462 385 E. COLORADO BLVD. PASADENA, CA 91101	2079-1***	1/29/2009	- (A) - (S) - (P) \$351,640.62 (U) \$351,640.62 (T)	- (A) - (S) - (P) \$351,640.62 (U) \$351,640.62 (T)
14	WESTERN PENNSYLVANIA TEAMSTERS AND EMPLOYERS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1140 385 E. COLORADO BLVD PASADENA, CA 91101	2746	1/30/2009	- (A) \$6,702.00 (S) - (P) \$255,676.00 (U) \$262,378.00 (T)	- (A) - (S) - (P) \$255,676.00 (U) \$255,676.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT C (TBA CLAIMS III)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	3M EMPLOYEES WELFARE BENEFITS ASSOCIATION TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1264 385 E. COLORADO BLVD. PASADENA, CA 91101	2797	1/30/2009	- (A) \$667.00 (S) - (P) \$24,984.00 (U) \$25,651.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)
2	ALASKA ELECTRICAL RETIREMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1216 385 E. COLORADO BLVD. PASADENA, CA 91101	2083	1/29/2009	- (A) \$6,863.00 (S) - (P) \$107,002.00 (U) \$113,864.00 (T)	- (A) - (S) - (P) \$107,002.00 (U) \$107,002.00 (T)
3	AT&T COMMUNICATIONS, INC. VEBA C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1455 385 E. COLORADO BLVD. PASADENA, CA 91101	2796	1/30/2009	- (A) \$21,542.00 (S) - (P) \$770,489.00 (U) \$792,031.00 (T)	- (A) - (S) - (P) \$770,489.00 (U) \$770,489.00 (T)
4	CENTRAL STATES SOUTHWEST & SOUTHWEST AREAS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1861 385 E. COLORADO BLVD. PASADENA, CA 91101	2680	1/30/2009	- (A) \$3,460.00 (S) - (P) \$667,234.00 (U) \$670,695.00 (T)	- (A) - (S) - (P) \$667,234.00 (U) \$667,234.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	DECLARATION MGMT & RSRCH A/C FLTC ACTIVE BOND TRUST LESTER GUILLARD III 1800 TYSONS BLVD #200 MCLEAN, VA 22102	9001716	1/23/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$31,747.07 (U) \$31,747.07 (T)
6	DENVER PUBLIC SCHOOLS RETIREMENT TRUST FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1182 385 E. COLORADO BLVD. PASADENA, CA 91101	2823	1/30/2009	- (A) \$1,011.00 (S) - (P) \$155,555.00 (U) \$156,566.00 (T)	- (A) - (S) - (P) \$155,555.00 (U) \$155,555.00 (T)
7	DULUTH TEACHERS' RETIREMENT FUND ASSOCIATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-756 385 E. COLORADO BLVD. PASADENA, CA 91101	2749	1/30/2009	- (A) \$566.00 (S) - (P) \$51,336.00 (U) \$51,902.00 (T)	- (A) - (S) - (P) \$51,336.00 (U) \$51,336.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	EMPLOYEES' RETIREMENT PLAN OF THE NATIONAL EDUCATION ASSOCIATION OF THE UNITED STATES C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-784 385 E. COLORADO BLVD PASADENA, CA 91101	2791	1/30/2009	- (A) \$40,736.00 (S) - (P) \$97,578.00 (U) \$138,314.00 (T)	- (A) - (S) - (P) \$97,578.00 (U) \$97,578.00 (T)
9	GENERAL MOTORS TRUST COMPANY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2229 385 E. COLORADO BLVD. PASADENA, CA 91101	2663	1/30/2009	- (A) \$3,750.00 (S) - (P) \$446,672.00 (U) \$450,422.00 (T)	- (A) - (S) - (P) \$446,672.00 (U) \$446,672.00 (T)
10	GEORGE PUTNAM FUND OF BOSTON, THE JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2285	1/29/2009	- (A) - (S) - (P) \$22,226.69 (U) \$22,226.69 (T)	- (A) - (S) - (P) \$17,271.09 (U) \$17,271.09 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	IDS 85F SHAW SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004385	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$13,246.09 (U) \$13,246.09 (T)
12	IDS 85J LIMITED SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004386	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$18,234.37 (U) \$18,234.37 (T)
13	IDS 86L UHG SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004389	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$158,859.38 (U) \$158,859.38 (T)

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(S) – SECURED
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(T) – TOTAL CLAIMED

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Pg 39 of 127
EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	JOHN HANCOCK II US GOVERNMENT SECURITIES FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2172 385 E. COLORADO BLVD PASADENA, CA 91101	2764	1/30/2009	- (A) \$12,078.00 (S) - (P) - (U) \$12,078.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: JOHN HANCOCK II US GOVERNMENT SECURITIES FUND 1585 BROADWAY - 2ND FLOOR NEW YORK, NY 10036	2764-2***	1/30/2009	- (A) - (S) - (P) \$99,358.00 (U) \$99,358.00 (T)	- (A) - (S) - (P) \$99,358.00 (U) \$99,358.00 (T)
15	KELLOGG COMPANY MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1608 385 E. COLORADO BLVD. PASADENA, CA 91101	2776	1/30/2009	- (A) \$713.00 (S) - (P) \$50,836.00 (U) \$51,549.00 (T)	- (A) - (S) - (P) \$50,836.00 (U) \$50,836.00 (T)
16	KUWAIT INVESTMENT AUTHORITY PRIVATE EQUITY ACCOUNT MINISTRIES COMPLEX BLOCK 3 PO BOX 64 SAFAT KUWAIT	4711	5/19/2009	- (A) - (S) - (P) \$1,588,824.00 (U) \$1,588,824.00 (T)	- (A) - (S) - (P) \$1,561,338.00 (U) \$1,561,338.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
17	LEGG MASON FUNDS INVESTMENT SERIES--LEGG MASON INTERNATIONAL US BOND FUND (USD) C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2062 385 E. COLORADO BLVD. PASADENA, CA 91101	2744	1/30/2009	- (A) \$10,706.00 (S) - (P) \$119,352.00 (U) \$130,057.00 (T)	- (A) - (S) - (P) \$119,352.00 (U) \$119,352.00 (T)
18	LEGG MASON GLOBAL FUNDS PLC- WESTERN ASSET US CORE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1312 385 E. COLORADO BLVD PASADENA, CA 91101	2789	1/30/2009	- (A) \$15,334.00 (S) - (P) \$20,519.00 (U) \$35,853.00 (T)	- (A) - (S) - (P) \$20,519.00 (U) \$20,519.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
19	LEGG MASON PARTNERS VARIABLE STRATEGIC BOND PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2327 385 E. COLORADO BLVD PASADENA, CA 91101	2440	1/30/2009	- (A) \$1,013.00 (S) - (P) - (U) \$1,013.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE STRATEGIC BOND PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2440-1***	1/30/2009	- (A) - (S) - (P) \$129,053.00 (U) \$129,053.00 (T)	- (A) - (S) - (P) \$129,053.00 (U) \$129,053.00 (T)
20	LEGG MASON US\$ CORE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2065 385 E. COLORADO BLVD PASADENA, CA 91101	2261	1/29/2009	- (A) \$16,394.00 (S) - (P) - (U) \$16,394.00 (T)	- (A) - (S) - (P) - (U) - (T)
	WESTERN ASSET US CORE BOND FUND TRANSFEROR: LEGG MASON US\$ CORE BOND FUND WESTERN ASSET MANAGEMENT CO. ATTN: LEGAL DEPT/W-1312, 385 E. COLORADO BLVD. PASADENA, CA 91101	2261-2***	1/29/2009	- (A) - (S) - (P) \$192,781.00 (U) \$192,781.00 (T)	- (A) - (S) - (P) \$192,781.00 (U) \$192,781.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
21	LOCAL 851 EMPLOYER GROUP WELFARE FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2004 385 E. COLORADO BLVD PASADENA, CA 91101	2747	1/30/2009	- (A) \$5,851.00 (S) - (P) \$22,106.00 (U) \$27,957.00 (T)	- (A) - (S) - (P) \$22,106.00 (U) \$22,106.00 (T)
22	LUTHERAN CHURCH MISSOURI SYNOD FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1301 385 E. COLORADO BLVD. PASADENA, CA 91101	2542	1/30/2009	- (A) \$909.00 (S) - (P) \$76,623.00 (U) \$77,532.00 (T)	- (A) - (S) - (P) \$76,623.00 (U) \$76,623.00 (T)
23	LYONDELL CHEMICAL COMPANY C/O STANDISH ASSET MANAGEMENT CO. LLC BNY MELLON CENTER 201 WASHINGTON STREET BOSTON, MA 02108	2978	1/30/2009	- (A) - (S) - (P) \$31,652.33 (U) \$31,652.33 (T)	- (A) - (S) - (P) \$4,914.06 (U) \$4,914.06 (T)
24	MASSMUTUAL PREMIER DIVERSIFIED BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4864	5/28/2009	- (A) - (S) - (P) \$256,020.16 (U) \$256,020.16 (T)	- (A) - (S) - (P) \$177,954.38 (U) \$177,954.38 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
25	MASSMUTUAL PREMIER SHORT-DURATION BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4863	5/28/2009	- (A) - (S) - (P) \$137,867.46 (U) \$137,867.46 (T)	- (A) - (S) - (P) \$125,623.54 (U) \$125,623.54 (T)
26	MCKESSON CORPORATION RETIREMENT PLAN TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-662 385 E. COLORADO BLVD. PASADENA, CA 91101	2743	1/30/2009	- (A) \$750.00 (S) - (P) \$24,609.00 (U) \$25,359.00 (T)	- (A) - (S) - (P) \$24,609.00 (U) \$24,609.00 (T)
27	MESIROW FINANCIAL INVESTMENT MANAGEMENT INC, PETER W HEGEL ON BEHALF OF OAK PARK POLICE DB PENSION FUND 350 N CLARK ST CHICAGO, IL 60610	9008083	10/10/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$15,000.00 (U) \$15,000.00 (T)
28	METROPOLITAN LIFE INSURANCE COMPANY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1675 385 E. COLORADO BLVD. PASADENA, CA 91101	2777	1/30/2009	- (A) \$455.00 (S) - (P) \$104,614.00 (U) \$104,619.00 (T)	- (A) - (S) - (P) \$104,614.00 (U) \$104,614.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
29	NORTHWEST AIRLINES, INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1591 385 E. COLORADO BLVD. PASADENA, CA 91101	2576	1/30/2009	- (A) \$819.00 (S) - (P) - (U) \$819.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: NORTHWEST AIRLINES, INC. ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2576-1***	1/30/2009	- (A) - (S) - (P) \$156,227.00 (U) \$156,227.00 (T)	- (A) - (S) - (P) \$156,227.00 (U) \$156,227.00 (T)
30	OAKLAND COUNTY VOLUNTARY EMPLOYEE BENEFIT ASSOCIATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2779 385 E. COLORADO BLVD PASADENA, CA 91101	2748	1/30/2009	- (A) \$205.00 (S) - (P) \$51,617.00 (U) \$51,822.00 (T)	- (A) - (S) - (P) \$51,617.00 (U) \$51,617.00 (T)
31	OHIO OPERATING ENGINEERS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1614 385 E. COLORADO BLVD. PASADENA, CA 91101	2778	1/30/2009	- (A) \$571.00 (S) - (P) \$25,859.00 (U) \$26,431.00 (T)	- (A) - (S) - (P) \$25,859.00 (U) \$25,859.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
32	OHIO POLICE & FIRE PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1206 385 E. COLORADO BLVD. PASADENA, CA 91101	2513	1/30/2009	- (A) \$7,265.00 (S) - (P) \$720,578.00 (U) \$727,844.00 (T)	- (A) - (S) - (P) \$720,578.00 (U) \$720,578.00 (T)
33	OIL CASUALTY INVESTMENT CORPORATION LTD. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-707 385 E. COLORADO BLVD PASADENA, CA 91101	2801	1/30/2009	- (A) \$566.00 (S) - (P) \$51,336.00 (U) \$51,902.00 (T)	- (A) - (S) - (P) \$51,336.00 (U) \$51,336.00 (T)
34	OKLAHOMA CITY EMPLOYEE RETIREMENT SYSTEM C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1339 385 E. COLORADO BLVD PASADENA, CA 91101	2817	1/30/2009	- (A) \$4,310.00 (S) - (P) \$157,648.00 (U) \$161,958.00 (T)	- (A) - (S) - (P) \$157,648.00 (U) \$157,648.00 (T)
35	PECO ENERGY COMPANY MASTER TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1235 385 E. COLORADO BLVD PASADENA, CA 91101	2750	1/30/2009	- (A) \$4,003.00 (S) - (P) \$27,834.00 (U) \$31,837.00 (T)	- (A) - (S) - (P) \$27,834.00 (U) \$27,834.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
36	PENSION PLAN OF CONSTELLATION ENERGY GROUP, INC. ATTN: DAVID ERCULIANI, DIRECTION OF PENSION MANAGEMENT 100 CONSTELLATION WAY, SUITE 1600P BALTIMORE, MD 21202	2235	1/28/2009	- (A)	- (A)
				\$1,805.00 (S)	- (S)
				- (P)	- (P)
				\$205,866.00 (U)	\$205,866.00 (U)
				\$207,671.00 (T)	\$205,866.00 (T)
37	PERENNIAL INVESTMENT PARTNERS LIMITED C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5067 385 E. COLORADO BLVD. PASADENA, CA 91101	2461	1/30/2009	- (A)	- (A)
				\$686.00 (S)	- (S)
				- (P)	- (P)
				- (U)	- (U)
				\$686.00 (T)	- (T)
	BARCLAYS BANK PLC TRANSFEROR: PERENNIAL INVESTMENT PARTNERS LIMITED 745 SEVENTH AVENUE NEW YORK, NY 10019	2461-1***	1/30/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$211,308.00 (U)	\$211,308.00 (U)
				\$211,308.00 (T)	\$211,308.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
38	PRUDENTIAL INSURANCE COMPANY OF AMERICA, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-987 385 E. COLORADO BLVD. PASADENA, CA 91101	2591	1/30/2009	- (A) \$750.00 (S) - (P) \$24,609.00 (U) \$25,359.00 (T)	- (A) - (S) - (P) \$24,609.00 (U) \$24,609.00 (T)
39	PUTNAM U.S. GOVERNMENT INCOME TRUST JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2264	1/29/2009	- (A) - (S) - (P) \$22,214.31 (U) \$22,214.31 (T)	- (A) - (S) - (P) \$17,055.75 (U) \$17,055.75 (T)
40	PUTNAM VARIABLE TRUST - PUTNAM VT INCOME FUND JAMES WRIGHT ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2358	1/29/2009	- (A) - (S) - (P) \$13,596.68 (U) \$13,596.68 (T)	- (A) - (S) - (P) \$11,529.72 (U) \$11,529.72 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
41	SCHRODER INTERNATIONAL SELECTION FUND ABSOLUTE RETURN BOND JAMES A. WRIGHT III ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	2292	1/29/2009	- (A) - (S) - (P) \$29,467.97 (U) \$29,467.97 (T)	- (A) - (S) - (P) \$22,026.56 (U) \$22,026.56 (T)
42	SCHRODER SERIES TRUST - TOTAL RETURN FIXED INCOME FUND JAMES A. WRIGHT III ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	2291	1/29/2009	- (A) - (S) - (P) \$86,371.87 (U) \$86,371.87 (T)	- (A) - (S) - (P) \$37,933.59 (U) \$37,933.59 (T)
43	SHELL PENSION TRUST C/O WESTERN ASSET MANAGMENT COMPANY ATTN: LEGAL DEPT. W-1307 385 E. COLORADO BLVD. PASADENA, CA 91101	2543	1/30/2009	- (A) \$9,833.00 (S) - (P) \$133,719.00 (U) \$143,552.00 (T)	- (A) - (S) - (P) \$133,719.00 (U) \$133,719.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
44	SINGAPORE LABOUR FOUNDATION YIP MOH WAH NTUC CENTRE, NO. 1, MARINA BOULEVARD 11-01 ONE MARINA BOULEVARD SINGAPORE 18989 SINGAPORE	7000805	1/29/2009	- (A) \$875.00 (S) - (P) \$52,562.00 (U) \$53,438.00 (T)	- (A) - (S) - (P) \$52,562.00 (U) \$52,562.00 (T)
45	SYRACUSE UNIVERSITY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1418 385 E. COLORADO BLVD. PASADENA, CA 91101	2514	1/30/2009	- (A) \$1,125.00 (S) - (P) \$219.00 (U) \$1,344.00 (T)	- (A) - (S) - (P) \$468.75 (U) \$468.75 (T)
46	TIME WARNER DEFINED CONTRIBUTION PLANS (MASTER TRUST) C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1690 385 E. COLORADO BLVD. PASADENA, CA 91101	2774	1/30/2009	- (A) \$2,670.00 (S) - (P) \$440,108.00 (U) \$442,777.00 (T)	- (A) - (S) - (P) \$440,108.00 (U) \$440,108.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
47	UNITED FOODS AND COMMERCIAL WORKERS' UNIONS AND EMPLOYERS' MIDWEST PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1346 385 E. COLORADO BLVD PASADENA, CA 91101	2787	1/30/2009	- (A) \$2,449.00 (S) - (P) \$51,798.00 (U) \$54,247.00 (T)	- (A) - (S) - (P) \$51,798.00 (U) \$51,798.00 (T)
48	UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION STAFF SAVINGS AND LOANS SERVICE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-998 385 E. COLORADO BLVD PASADENA, CA 91101	2786	1/30/2009	- (A) \$159.00 (S) - (P) \$26,344.00 (U) \$26,503.00 (T)	- (A) - (S) - (P) \$26,344.00 (U) \$26,344.00 (T)
49	UNIVERSITY OF ARKANSAS FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1424 385 E. COLORADO BLVD. PASADENA, CA 91101	2167	1/29/2009	- (A) \$4,032.00 (S) - (P) \$158,391.00 (U) \$162,423.00 (T)	- (A) - (S) - (P) \$158,391.00 (U) \$158,391.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
50	UNIVERSITY OF ILLINOIS FOUNDATION ENDOWMENT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1141 385 E. COLORADO BLVD. PASADENA, CA 91101	2526	1/30/2009	- (A) \$1,909.00 (S) - (P) \$27,281.00 (U) \$29,190.00 (T)	- (A) - (S) - (P) \$27,281.00 (U) \$27,281.00 (T)
51	WESTERN ASSET CORE BOND FUND TRANSFEROR: LEGG MASON PARTNERS CORE BOND FUND WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT /W-671 385 E. COLORADO BLVD PASADENA, CA 91101	2527	1/30/2009	- (A) \$2,239.00 (S) - (P) \$388,941.00 (U) \$391,179.00 (T)	- (A) - (S) - (P) \$388,941.00 (U) \$388,941.00 (T)
52	WESTERN ASSET U.S. ADJUSTABLE RATE INCOME FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2330 385 E. COLORADO BLVD. PASADENA, CA 91101	2557	1/30/2009	- (A) \$667.00 (S) - (P) \$24,984.00 (U) \$25,651.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT C (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
53	WESTERN ASSET US COMMODITY PLUS MASTER FUND, LTD. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1371 385 E. COLORADO BLVD. PASADENA, CA 91101	1587	1/26/2009	- (A) \$3,490.00 (S) - (P) \$198,819.00 (U) \$202,309.00 (T)	- (A) - (S) - (P) \$198,819.00 (U) \$198,819.00 (T)
	PH&C COMMODITY PLUS PORTFOLIO TRANSFEROR: WESTERN ASSET US COMMODITY PLUS MASTER FUND, LTD. WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5369 385 E. COLORADO BLVD PASADENA, CA 91101	1587-1***	1/26/2009	- (A) - (S) - (P) \$230,595.00 (U) \$230,595.00 (T)	- (A) - (S) - (P) \$230,595.00 (U) \$230,595.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT D

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT D (FX CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	BEMPORAD, SIMONE M 2206 WYOMING AVE. NW WASHINGTON, DC 20008-3908	8002099	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$56,919.50 (U) \$56,919.50 (T)
2	LADANYI, CHRISTOPH 22 CHEYNE GARDENS LONDON SW3 5QT UNITED KINGDOM	7001000**	1/30/2009	- (A) - (S) - (P) \$1,652,628.52 (U) \$1,652,628.52 (T)	- (A) - (S) - (P) - (U) - (T)
3	MSMM FUNDS PLC PACIFIC BASIN EX-JAPAN EQUITY FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	9004641	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$790,700.00 (U) \$790,700.00 (T)
4	NORTHUMBRIAN MANAGEMENT L.L.C. TRANSFEROR: NB RELATIVE VALUE PORTFOLIO TRUST P.O. 8284 NEW YORK, NY 10150	4938	5/29/2009	\$2,827,326.05 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,255,472.00 (U) \$1,255,472.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT D (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: NB OFFSHORE DIVERSIFIED ARBITRAGE TRUST PO BOX 8284 NEW YORK, NY 10150	4934	5/29/2009	\$14,068,773.56 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,334,898.52 (U) \$4,334,898.52 (T)
6	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: STRATEGIC COMMODITIES MASTER FUND, LTD. PO BOX 8284 NEW YORK, NY 10150	4936	5/29/2009	\$1,505,621.82 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$888,545.00 (U) \$888,545.00 (T)
7	NORTHUMBRIAN MANAGEMENT, LLC TRANSFEROR: NEUBERGER BERMAN GTAA UNIT TRUST I (FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) PO BOX 8284 NEW YORK, NY 10150	6193	1/22/2010	\$2,252,384.35 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,150,343.70 (U) \$1,150,343.70 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT E

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT E (RECLASS AND ALLOW CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ATTESTOR CAPITAL, LLP FOR AND ON BEHALF OF ATTESTOR VALUE MASTER FUND TRANSFEROR: CHAUNY S.A. C/O ATTESTOR CAPITAL LLP ATTN: ISOBELLE WHITE 21 UPPER BROOK STREET LONDON W1K 7PY UNITED KINGDOM	5124	5/26/2009	- (A) \$3,574,050.24 (S) - (P) - (U) \$3,574,050.24 (T)	- (A) - (S) - (P) \$3,574,050.24 (U) \$3,574,050.24 (T)
2	EMERSON ELECTRIC UK PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-938 385 E. COLORADO BLVD. PASADENA, CA 91101	2084	1/29/2009	- (A) \$8,594.00 (S) - (P) - (U) \$8,594.00 (T)	- (A) - (S) - (P) \$8,594.00 (U) \$8,594.00 (T)
3	LVIP UBS GLOBAL ASSET ALLOCATION FUND C/O STRADLEY RONON STEVENS & YOUNG, LLP ATTN PAUL A. PATTERSON, ESQUIRE 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7598	2418	1/29/2009	- (A) \$20,324.22 (S) - (P) - (U) \$20,324.22 (T)	- (A) - (S) - (P) \$20,324.22 (U) \$20,324.22 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT E (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
4	PUTNAM DIVERSIFIED INCOME TRUST JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2287	1/29/2009	- (A) \$1,659,375.00 (S) - (P) - (U) \$1,659,375.00 (T)	- (A) - (S) - (P) \$1,659,375.00 (U) \$1,659,375.00 (T)
5	R.L. PENSIONS TRUSTEES LIMITED AS TRUSTEES OF THE ROYAL LIVER ASSURANCE LIMITED SUPERANNUATION FUND C/O WESTERN ASSET MANAGEMENT COMPANY, ATTN: LEGAL DEPT W-5233 385 E. COLORADO BLVD. PASADENA, CA 91101	2468	1/30/2009	- (A) \$7,031.00 (S) - (P) - (U) \$7,031.00 (T)	- (A) - (S) - (P) \$7,031.00 (U) \$7,031.00 (T)
6	WHEELS COMMON INVESTMENT FUND FORD MOTOR COMPANY ATTN: DAVID BASIRICO, ROOM: WHQ 813-E6 PENSION ASSET MANAGEMENT ONE AMERICAN ROAD DEARBORN, MI 48126-2701	4675	5/22/2009	- (A) \$41,406.00 (S) - (P) - (U) \$41,406.00 (T)	- (A) - (S) - (P) \$41,406.00 (U) \$41,406.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT F

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT F (UNDERWRITING FEE CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	BBVA SECURITIES INC. JAVIER EDWARDS 1345 AVENUE OF THE AMERICAS 45TH FLOOR NEW YORK, NY 10105	9002107	1/27/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$793,658.50 (U) \$793,658.50 (T)
2	BOSC, INC. C/O FREDERIC DORWART, LAWYERS ATTN: SAMUEL S. ORY 124 EAST FOURTH STREET TULSA, OK 74103	4905	5/28/2009	- (A) - (S) - (P) \$476,606.00 (U) \$476,606.00 (T)	- (A) - (S) - (P) \$397,622.49 (U) \$397,622.49 (T)
3	COMERICA SECURITIES, INC. COLIN T. DARKE, ESQ. BODMAN LLP 1901 ST. ANTOINE STREET DETROIT, MI 48226	3243	2/2/2009	- (A) - (S) - (P) \$791,000.00 (U) \$791,000.00 (T)	- (A) - (S) - (P) \$734,639.65 (U) \$734,639.65 (T)
4	JOHNSON RICE & CO LLC 639 LOYOLA AVENUE SUITE 2775 NEW ORLEANS, LA 70113-7115	1689	1/26/2009	- (A) - (S) - (P) \$409,910.00 (U) \$409,910.00 (T)	- (A) - (S) - (P) \$397,622.49 (U) \$397,622.49 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

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EXHIBIT F (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	KEYBANC CAPITAL MARKETS, INC. ERIC PEIFFER DEBT CAPITAL MARKETS 127 PUBLIC SQUARE CLEVELAND, OH 44114	7002161	5/28/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$609,981.75 (U)	\$597,773.45 (U)
				\$609,981.75 (T)	\$597,773.45 (T)
6	PIPER JAFFRAY & CO. ATTN: JAMES M. MARTIN 800 NICOLLET MALL MINNEAPOLIS, MN 55402	1063	1/16/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$1,042,688.75 (U)	\$1,026,774.95 (U)
				\$1,042,688.75 (T)	\$1,026,774.95 (T)
7	SIMMONS & COMPANY INTERNATIONAL KATRINA CELESTINE, CPA DIR OF FINANCE & ACCOUNTING 700 LOUISIANA SUITE 1900 HOUSTON, TX 77002	8001956	1/28/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				UNSPECIFIED* (U)	\$397,622.49 (U)
				UNSPECIFIED* (T)	\$397,622.49 (T)

<p>(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED</p>
--

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

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EXHIBIT F (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	SIMMONS & COMPANY INTERNATIONAL KATRINA CELSTINE, CPA DIRECTOR OF FINANCE & ACCOUNTING 700 LOUISIANA SUITE 1900 HOUSTON, TX 77002	8001964	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,094,307.31 (U) \$1,094,307.31 (T)
9	SOUTHWEST SECURITIES, INC. STEPHEN D DOTY 1201 ELM STREET SUITE 3500 DALLAS, TX 75270	7002112	5/28/2009	- (A) - (S) - (P) \$323,745.25 (U) \$323,745.25 (T)	- (A) - (S) - (P) \$303,351.00 (U) \$303,351.00 (T)
10	TRISTONE CAPITAL CO LYNN TSUTSUMI SUITE1600 1225-17TH ST DENVER, CO 80202	8003252	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,026,110.70 (U) \$1,026,110.70 (T)
11	TUDOR, PICKERING, HOLT & CO. SECURITIES, INC. ALEXANDRA PRUNER, CFO 1111 BAGBY, SUITE 5100 HOUSTON, TX 77002	5301	5/29/2009	- (A) - (S) - (P) \$2,187,846.19 (U) \$2,187,846.19 (T)	- (A) - (S) - (P) \$2,145,026.67 (U) \$2,145,026.67 (T)

<p>(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED</p>
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT G

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**DECLARATION OF ROBERT SPRAGUE IN SUPPORT OF THE TRUSTEE'S TWO
HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION SEEKING TO ALLOW
CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS AND WITH PROPER
CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS
(FINANCIAL PRODUCT CLAIMS AND UNDERWRITING FEE CLAIMS)**

Pursuant to 28 U.S.C. § 1746, I, Robert Sprague, hereby declare as follows:

1. I am a Partner of Deloitte Financial Advisory Services LLP ("Deloitte FAS").

James W. Giddens (the "Trustee"), as trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"), has duly authorized me to make and submit this declaration (the "Declaration") in support of the Trustee's two hundred twenty-fourth omnibus objection to general creditor claims (the "Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims").¹

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief and/or upon certain proofs of claim (the "Proofs of Claim"), any supplemental information received from claimants related to the Proofs of Claim, certain information from the LBI general claims register as maintained by the Trustee's claim agent, certain of the books and records of the LBI estate (the "Books and Records"), and certain

1. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

information from either Bloomberg Finance L.P. or Interactive Data Corporation (each, a “Pricing Source”) made available by the Trustee and analyzed by me or other personnel under my supervision and direction. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

3. In the context of my services for the Trustee, I am involved in assisting with the Trustee’s general creditor claim reconciliation process. Accordingly, I and personnel under my supervision and direction have analyzed the Proofs of Claim, certain information from the LBI general claims register as maintained by the Trustee’s claims agent, certain information in the Books and Records, and certain information available from the Pricing Sources.

I. TBA CLAIMS I

4. I understand from the Trustee’s counsel that protocols issued by the Securities Industry and Financial Markets Association (“SIFMA” and such protocols, the “SIFMA Protocols”)² provided guidance to market participants as to (i) how to terminate TBA Contracts with LBI, and (ii) the methods and calculations used to determine the termination price of those TBA Contracts, which “shall be used to determine the gain or loss on the terminated TBA [Contracts].” (*See* Ex. 1 at 1.)

5. At the direction of the Trustee’s counsel, for each claim listed on Exhibit A to the Objection, we analyzed the Proof of Claim to assess the information provided for the TBA Contracts. If a claimant submitted Proof of Claim information that differed from the guidelines

2. Attached hereto as Exhibit 1 and Exhibit 2 are copies of the SIFMA Protocols issued on September 25, 2008 and October 9, 2008, respectively.

provided in the SIFMA Protocols, the Trustee's counsel provided us with guidance on analyzing the claim information submitted to the Trustee.

6. Based on the analysis and information in paragraphs 3, 4, and 5 above, and at the direction of the Trustee's counsel regarding the methods to be used to calculate claims based on TBA Contracts provided for in the SIFMA Protocols, I and personnel under my supervision and direction:

- (a) analyzed documents concerning the TBA Contracts included in the Proofs of Claim, including, if applicable, any documents provided in accordance with the SIFMA Protocols;
- (b) analyzed certain of the Books and Records to obtain information relating to certain trade details of the TBA Contracts in the Proofs of Claim, including, but not limited to, the trade date, settlement date, coupon or interest rate, maturity date, quantity, and contract price; and
- (c) using the information contained in the Proofs of Claim and from certain of the Books and Records, and, at the direction of the Trustee's counsel with respect to application and use, the Pricing Sources, information contained in the SIFMA Protocols, and, as applicable, the guidance referenced in paragraph 5, calculated the amount of the claim and compared it to the amount asserted in the Proof of Claim.

7. For each claim shown on Exhibit A to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, in the column entitled "*Claim as Modified*" and the amount denoted with the lettered symbol (T), I provided the amount calculated in paragraph 6(c) above to counsel to the Trustee.

II. TBA CLAIMS II

8. At the direction of the Trustee's counsel regarding the methods to be used to calculate claims based on TBA Contracts in Exhibit B to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, I and personnel under my supervision and direction:

- (a) analyzed documents concerning the TBA Contracts included in the Proofs of Claim, including documentation asserting the LBI account balances claimed;
- (b) analyzed a report from the Books and Records and obtained certain information, including but not limited to, the account number, and the account balance at September 19, 2008 for the specified LBI account; and
- (c) using certain information contained in the Proof of Claim and the report analyzed in (b) above, and employing instructions received from the Trustee's counsel with respect to application and use of the Pricing Sources, analyzed the amount asserted in the Proof of Claim for each of the claimed accounts and compared it to the account balance from (b) above.

9. For each claim shown on Exhibit B to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, in the column entitled "*Claim as Modified*" and the amount denoted with the lettered symbol (T), I provided the amount analyzed in paragraph 8(c) above to counsel to the Trustee.

III. FX CLAIMS

10. I understand from Trustee's counsel that a participant entering into FX Contracts with LBI generally would have had a master governing agreement in place, typically either an International Swaps and Derivative Association Agreement ("ISDA") or an International Foreign Exchange Master Agreement ("IFEMA"), collectively the "FX Agreements." I understand that the FX Agreements contain, among other items, FX Contract default provisions, FX Contract termination provisions, and provide guidance on how to determine amounts owed by the defaulting party if an event of default, as defined in the FX Agreements, occurs. As it relates to the analysis of the Proofs of Claim, I received instructions from counsel to the Trustee specific to the application of select provisions of the FX Agreements, including but not limited to the FX Contract termination date. To the extent FX Agreement provisions were not applicable to certain

of the relevant claimants' FX Contracts with LBI, counsel to the Trustee provided instructions including, but not limited to, the selection of the FX Contract termination date.

11. At the direction of the Trustee's counsel, for each claim listed on Exhibit D to the Objection, we analyzed the Proof of Claim to assess the information provided for the FX Contracts. If claimant submitted Proof of Claim information that differed from the provisions contained in the FX Agreements, or if no FX Agreement provisions applied to the relevant FX Contracts, the Trustee's counsel provided us with guidance on analyzing the claim information submitted to the Trustee.

12. Based on the analysis and information in paragraphs 3, 10, and 11 above, and at the direction of the Trustee's counsel regarding the methods to be used to calculate claims based on FX Contracts, including designation of the FX Contract termination date, I and personnel under my supervision and direction:

- (a) analyzed documents concerning the FX Contracts, included in the Proofs of Claim;
- (b) received instructions from the Trustee's counsel regarding the determination of the applicable FX Contracts termination date and termination close out rate(s);
- (c) analyzed the Books and Records to obtain information relating to certain trade details of the FX Contracts in the Proofs of Claim, including, but not limited to, the trade date, base currency and amount, exchanged currency and amount, the agreed upon exchange rate(s) under the FX Contract, collateral information; bank wire documentation, transfer records and
- (d) using the information contained in the Proofs of Claim and from the Books and Records, the guidance referenced in paragraph 11, and, at the direction of the Trustee's counsel with respect to application and use, the Pricing Source, then calculated the amount of the claim and compared it to the amount asserted in the Proof of Claim.

13. For each claim shown on Exhibit D to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, in the column entitled "*Claim as Modified*" and the

amount denoted with the lettered symbol (**T**), I provided the amount calculated in paragraph 12(d) above to counsel to the Trustee.

14. To the extent the amount calculated in paragraphs 6(c), 8(c), and 12(d) above was less than or equal to zero, pursuant to instructions from Trustee's counsel, the amount denoted with the lettered symbol (**T**) in the column entitled "*Claim as Modified*" is zero.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 2, 2014

By: /s/ Robert Sprague
Robert Sprague
Partner, Deloitte Financial Advisory Services LLP

EXHIBIT 1

(September 25, 2008 SIFMA Protocol)

Protocol 08-01 of SIFMA's Asset Management Group

Date: September 25, 2008

Subject: Lehman Brothers Inc. Outstanding TBA Trades for Non-FICC MBSD Members

Based on a Court Order entered into on September 19, 2008 in the United States District Court, Southern District of New York (the "Order"), a Securities Investor Protection Corporation ("SIPC") Trustee has been appointed with respect to the liquidation of the business of Lehman Brothers Inc. ("Lehman").

Before the liquidation filing of Lehman, a number of market participants entered into trades for agency mortgage backed securities with Lehman that were expected to settle in October, November or December 2008.

It is generally understood by industry members that there is no prohibition against terminating these forward settling trades for mortgage backed securities, which are also known as to-be-announced or TBA trades. SIPC and the SIPC Trustee have cooperated in the development of this industry protocol that will permit termination of TBA trades for which a termination notice in the form of Exhibit A attached hereto is submitted, regardless of whether such TBA trade was entered into pursuant to a Master Securities Forward Transaction Agreement.

The date that the termination notice is submitted to Lehman and the SIPC Trustee shall be the effective date of the termination (the "Termination Date"). The termination price of each TBA trade will be determined on the Termination Date.

If all or a portion of the TBA trade is replaced, the termination price of the TBA trade shall be equal to the price at which the replacement trade is executed to replicate the exposure of the terminated TBA trade. The trade date for a replacement trade must be the Termination Date; provided, however, that replacement trades executed after September 19, 2008 but on or before September 24, 2008 may be reported to Lehman and the SIPC Trustee on September 25, 2008 or September 26, 2008 with a Termination Date equal to such earlier replacement trade date.

If a replacement trade is not entered into as described above, the termination price shall be the median of market prices from three dealers as of 3:00 p.m. on the Termination Date; provided, however, that market quotes received after September 19, 2008 but on or before September 24, 2008 in connection with actions taken during such period to terminate the TBA trade may be reported to Lehman and the SIPC Trustee on September 25, 2008 or September 26, 2008 with a Termination Date equal to such date that the market quotes were received. If a market participant originally purchased a TBA instrument from Lehman, then the market participant should ask three dealers for offers when determining the termination price. If a market participant originally sold a TBA instrument to Lehman, then the market participant should ask three dealers for bids when determining the termination price.

In each case, the termination price shall be used to determine the gain or loss on the terminated TBA trades.

Termination notices should be delivered to:

Lehman Brothers Inc.
Mortgage Trading Desk
Attention: Deirdre Dunn
Jack Fondacaro
E-Mail Address: deirdre.dunn@lehman.com
jack.fondacaro@lehman.com

Hughes Hubbard & Reed LLP
Counsel for Lehman Brothers Inc. SIPC Trustee
Attention: Maria Termini
E-Mail Address: termini@hugheshubbard.com

Exhibit A

FORM OF NOTICE OF TERMINATION OF TBA TRADES

September __, 2008 (Termination Date)

Via E-Mail

Lehman Brothers Inc.
Mortgage Trading Desk
Attention: Deirdre Dunn
Jack Fondacaro
E-Mail Address: deirdre.dunn@lehman.com
jack.fondacaro@lehman.com

Hughes Hubbard & Reed LLP
Counsel for the Lehman Brothers Inc. SIPC Trustee
Attention: Maria Termini
E-Mail Address: termini@hugheshubbard.com

[Name of Market Participant] has entered into to-be-announced agency mortgage pass-through trades with Lehman Brothers Inc. ("Lehman") prior to the liquidation filing of Lehman on September 19, 2008, settling in October, November or December 2008 that have not yet settled (each, a "Lehman TBA Trade").

[Name of Market Participant] hereby gives notice that each Lehman TBA Trade set forth in Schedule [A/B] attached hereto is hereby terminated effective today (the "Termination Date"). This notice is effective upon delivery.

If all or a portion of the Lehman TBA Trade is replaced, the termination price of the Lehman TBA Trade is the price at which the replacement trade was executed to replicate the exposure of the terminated Lehman TBA Trade. The trade date for the replacement trade is today (the Termination Date), except to the extent that a replacement trade was executed after September 19, 2008 but on or before September 24, 2008 in which case the Termination Date is such earlier replacement trade date. [ALTERNATIVE 1: The information for each Lehman TBA Trade is set forth on Schedule A. A completed Schedule A including the information on the replacement trades will be submitted within ten (10) business days of the Termination Date.] [ALTERNATIVE 2: Attached is Schedule A containing the information regarding the replacement trade at the block level, and a completed Schedule A will be submitted within ten (10) business days of the Termination Date.]

If a replacement trade is not entered into on the Termination Date, the termination price shall be the median of market prices from three dealers as of 3:00 p.m. (New York time) today (the Termination Date), except to the extent that market quotes were received after September 19, 2008 but on or before September 24, 2008 in connection with actions taken during such period to terminate the Lehman TBA trade in which case the Termination Date is such earlier date that the market quotes were received. The information for each Lehman TBA Trade is set forth on Schedule B. A completed Schedule B including the information on the market quotes will be submitted within ten (10) business days of the Termination Date.

The gain or loss on each terminated Lehman TBA Trade shall be calculated based on the difference between the price of each terminated Lehman TBA Trade and the termination price. The completed Schedule [A][B] will set forth the gain or loss for each terminated Lehman TBA Trade.

[Name of Market Participant]

Receipt acknowledged by SIPC Trustee

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

EXHIBIT 2

(October 9, 2008 SIFMA Protocol)

Protocol 08-02 of SIFMA's Asset Management Group

Date: October 9, 2008

Subject: Lehman Brothers Inc. Outstanding Specified Trades for Non-FICC MBSD Members

Based on a Court Order entered into on September 19, 2008 in the United States District Court, Southern District of New York (the "Order"), a Securities Investor Protection Corporation ("SIPC") Trustee has been appointed with respect to the liquidation of the business of Lehman Brothers Inc. ("Lehman").

Before the liquidation filing of Lehman, a number of market participants entered into trades for agency mortgage backed securities with Lehman that were expected to contractually settle in September 2008. Lehman has indicated that it has accounted for all of its September TBA trades. However, Lehman had provided pool notification to market participants and these pools ("specified trades") are failing as of this date. It is not expected that these specified trades will be delivered in the future.

In a statement issued by SPIC, James Giddens, Lehman Trustee: "Counter-parties with securities and commodity transactions with Lehman Brothers Inc. may close them out and submit claims to the Trustee." Additional information is provided on the SPIC web site: www.sipc.org. The SIPC Trustee has cooperated and in the development and has approved this industry protocol that will permit termination of outstanding specified trades for which a termination notice in the form of Exhibit A attached hereto is submitted, regardless of whether such specified or allocated trades were entered into pursuant to a Master Securities Forward Transaction Agreement.

This Protocol (08-02) is for non-FICC MBSD members. Protocol 08-02 is a voluntary protocol that provides a uniform process for terminating certain outstanding specified trades effected by asset managers with Lehman Brothers in connection with mortgage-backed securities. Firms should seek advice of counsel with respect to their rights or obligations in connection with these trades.

Using Protocol 08-02

If the specified trade was replaced, then the termination date shall be the replacement date. If the trade was not replaced, the termination price shall be the price at the date of submission of the Notice of Termination Form (Exhibit A). The termination cost would be (1) the cost of the replacement trade, provided that the replacement trade was replaced or covered on the Termination date, or (2) the median of 3 quotes obtained from dealers at 3:00 p.m. (New York time) on the Termination Date.

Termination notices should be delivered to:

Lehman Brothers Inc.
Mortgage Trading Desk
Attention: Deirdre Dunn
Jack Fondacaro
E-Mail Address: deirdre.dunn@lehman.com
jack.fondacaro@lehman.com

Hughes Hubbard & Reed LLP
Counsel for Lehman Brothers Inc. SIPC Trustee
Attention: Maria Termini
E-Mail Address: termini@hugheshubbard.com

Exhibit A

FORM OF NOTICE OF TERMINATION OF OUTSTANDING SPECIFIED TRADES

October __, 2008 (Date of Submission of this Form)
____ (Date of Termination)

Via E-Mail

Lehman Brothers Inc.
Mortgage Trading Desk
Attention: Deirdre Dunn
Jack Fondacaro
E-Mail Address: deirdre.dunn@lehman.com
jack.fondacaro@lehman.com

Hughes Hubbard & Reed LLP
Counsel for the Lehman Brothers Inc. SIPC Trustee
Attention: Maria Termini
E-Mail Address: termini@hugheshubbard.com

[Name of Market Participant] has entered into agency mortgage pass-through trades with Lehman Brothers Inc. ("Lehman") prior to the liquidation filing of Lehman on September 19, 2008, settling in September 2008 that have failed to deliver (each, a "Lehman Specified Trade").

[Name of Market Participant] hereby gives notice that each Lehman Specified Trade set forth in Schedule [A/B/C] attached hereto is hereby terminated (the "Termination Date"). This notice is effective as of the Termination Date.

If the specified trade was replaced, then the termination date shall be the replacement date. If the trade was not replaced, the termination price shall be the price at the date of submission of the Notice of Termination Form (Exhibit A). The termination cost would be (1) the cost of the replacement trade, provided that the replacement trade was replaced or covered on the Termination date, or (2) the median of 3 quotes obtained from dealers at 3:00 p.m. (New York time) on the Termination Date.

[**ALTERNATIVE 1:** The information for each Lehman Specified Trade (which was replaced before September 30) is set forth on Schedule A. A completed Schedule A including the information on the replacement trades will be submitted within ten (10) business days of the Submission of this Form.] [**ALTERNATIVE 2:** A completed Schedule B including the information on the replacement trades (which were replaced after September 30) will be submitted within ten (10) business days of the Submission of this Form.]

If a replacement trade is not entered into on the Termination Date, information can be submitted through the attached Schedule C. Schedule C contains the information regarding the termination and the information regarding market quote gain (or loss). Schedule C is for firms that have not entered into a replacement trade and wish to terminate the trade. Schedule C will be submitted within ten (10) business days of the Submission of this Form.]

If all or a portion of the Lehman Specified Trade was replaced or covered after September 15, 2008 (the date of the bankruptcy filing) but before September 30, 2008, the termination price shall be the price at which the replacement trade was executed. If the Specified Trade was terminated on or after September 30, 2008, the termination price shall be the median of market prices from three dealers as of 3:00 p.m. (New York time) on the Termination Date.

The gain or loss on each terminated Lehman Specified Trade shall be calculated based on the difference between the price of each terminated Lehman Specified Trade and the termination price. The completed Schedule [A][B][C] will set forth the gain or loss for each terminated Lehman Trade.

[Name of Market Participant]
By: _____
Name: _____
Title: _____

Receipt acknowledged by SIPC Trustee
By: _____
Name: _____
Title: _____

D_004

EXHIBIT H

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**DECLARATION OF ELENI D. THEODOSIOU-PISANELLI IN SUPPORT OF THE
TRUSTEE'S TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION SEEKING
TO ALLOW CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS AND
WITH PROPER CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS
(FINANCIAL PRODUCT CLAIMS AND UNDERWRITING FEE CLAIMS)**

Pursuant to 28 U.S.C. § 1746, I, Eleni D. Theodosiou-Pisanelli, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and am associated with the firm of Hughes Hubbard & Reed LLP ("Hughes Hubbard"), attorneys for James W. Giddens (the "Trustee"), as trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"). I respectfully submit this declaration (the "Declaration") in support of the Trustee's two hundred twenty-fourth omnibus objection to general creditor claims (the "Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims").¹

2. On behalf of the Trustee, I have participated in the analysis of each of the general creditor proofs of claim (the "Proofs of Claim") listed on Exhibit C annexed to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, including all supporting documentation submitted with each Proof of Claim.

1. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

3. The Proofs of Claim listed on Exhibit C to the Objection (collectively, the “TBA Claims”) are claims for damages arising out of unperformed forward contracts for the future purchase or sale of “to be announced” U.S. agency debt obligations (“TBA Contracts” or “TBAs”).

4. Based upon the Trustee’s determination regarding the methods to be used to calculate claims based on TBA Contracts, I and personnel under my supervision and direction:

- (a) analyzed documents concerning the TBA Contracts included in the Proofs of Claim, including documentation asserting the LBI account balances claimed;
- (b) analyzed a report from the Books and Records and obtained certain information, including but not limited to, the account number, and the account balance at September 19, 2008 for the specified LBI account; and
- (c) using certain information contained in the Proof of Claim and the report analyzed in (b) above, analyzed the amount asserted in the Proof of Claim for each of the claimed accounts and compared it to the account balance from (b) above.

5. For each claim shown on Exhibit C to the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims, the amount analyzed in paragraph 4(c) above is listed in the column entitled “*Claim as Modified*” and the amount denoted with the lettered symbol (T).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 2, 2014

/s/ Eleni D. Theodosiou-Pisanelli

Eleni D. Theodosiou-Pisanelli

Associate, Hughes Hubbard & Reed LLP

EXHIBIT I

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**[PROPOSED] ORDER GRANTING THE TRUSTEE’S TWO HUNDRED
TWENTY-FOURTH OMNIBUS OBJECTION SEEKING TO ALLOW CERTAIN
FILED PROOFS OF CLAIM IN REDUCED AMOUNTS, AND WITH PROPER
CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS
(FINANCIAL PRODUCT CLAIMS AND UNDERWRITING FEE CLAIMS)**

Upon the two hundred twenty-fourth omnibus objection to claims, dated April 2, 2014 (the “Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims”),¹ of James W. Giddens (the “Trustee”), as trustee for the liquidation of Lehman Brothers Inc. (“LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), seeking entry of an order, pursuant to sections 502(b), 502(g)(2), 503, 506(a)(1), and 507(a)(2) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to SIPA §§ 78fff(b) and 78fff-1(a), and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), allowing certain filed proofs of claim in reduced amounts on the basis that the amounts listed on the proofs of claim either contradict the books and records of the LBI estate and/or seek recovery of amounts for which LBI is not liable and, to the extent applicable, reclassifying the claims to general unsecured status pursuant to Bankruptcy Code §§ 503, 506(a)(1), and 507(a)(2) as more fully described in the Two Hundred

1. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

Twenty-Fourth Omnibus Objection to General Creditor Claims; and due and proper notice of the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims is in the best interests of LBI, its estate, its customers and creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Twenty-Fourth Omnibus Objection to General Creditor Claims is granted; and it is further

ORDERED that, pursuant to sections 502(b), 502(g)(2), 503, 506(a)(1), and 507(a)(2) of the Bankruptcy Code, the claims listed on Exhibits 1 through 6 (collectively, the “Claim Exhibits”) are reduced as set forth on the Claim Exhibits in the column entitled “*Claim as Modified*” and allowed to the extent of such amounts and priorities; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and interpretation of this Order.

Dated: New York, New York
_____, 2014

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 1 (TBA CLAIMS I)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ADVANCED SERIES TRUST-AST T ROWE PRICE GLOBAL BOND PORTFOLIO JONATHAN SIEGEL OR DONNA KAHOE C/O T ROWE PRICE ASSOCIATES INC 100 E PRATT STREET BALTIMORE, MD 21202	9002659	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$14,453.12 (U) \$14,453.12 (T)
2	BRIGHT START COLLEGE SAVINGS TRUST CORE PLUS FIXED INCOME PO AMEE KANTESARIA OFI PRIVATE INVESTMENTS INC TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET 11TH FLOOR NEW YORK, NY 10281	9004523	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$190,716.79 (U) \$190,716.79 (T)
3	CAROLINA HEALTHCARE SYSTEM-MALPRACTICE SELF INSURANCE PORTFOLIO MARY ANN ROUSE CAROLINAS HEALTHCARE SYSTEM PO BOX 32861 CHARLOTTE, NC 28232	9004683	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,834.38 (U) \$4,834.38 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
4	EMPLOYEES' RETIREMENT PLAN OF C R BARD INC AND THE SCOTT LAWRY PENSION PLAN FOR HOURLY EMPLOYEES OF DAVOL INC CR BARD INC 730 CENTRAL AVENUE NEW PROVIDENCE, NJ 07974	9004687	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$16,067.18 (U) \$16,067.18 (T)
5	ERIE COUNTY RETIREMENT BOARD SUE WEBER ERIE COUNTY CONTROLLERS OFFICE 140 WEST SIXTH STREET ROOM 107 ERIE, PA 16501	9004681	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$5,687.50 (U) \$5,687.50 (T)
6	EVERGREEN CORE BOND FUND MAUREEN E TOWLE 200 BERKELEY STREET BOSTON, MA 02116	9004727	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,889,671.88 (U) \$1,889,671.88 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
7	FIDELITY INCOME FUND: FIDELITY GOVERNMENT INCOME FUND 82 DEVONSHIRE STREET ATTN: FUND TREASURER, V10F BOSTON, MA 02110	5492	5/30/2009	- (A) - (S) - (P) \$755,371.79 (U) \$755,371.79 (T)	- (A) - (S) - (P) \$722,116.19 (U) \$722,116.19 (T)
8	KELLOGG COMPANY MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1607 385 E. COLORADO BLVD. PASADENA, CA 91101	2636	1/30/2009	- (A) \$2,087.00 (S) - (P) \$310,336.00 (U) \$312,423.00 (T)	- (A) - (S) - (P) \$310,336.00 (U) \$310,336.00 (T)
9	MAINE MEDICAL CENTER PENSION FUND MICHAEL KILMARTIN MAINE HEALTH 465 CONGRESS STREET #600 PORTLAND, ME 04101	9004698	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$25,735.93 (U) \$25,735.93 (T)
10	MASSMUTUAL PREMIER CORE BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4865	5/28/2009	- (A) - (S) - (P) \$547,453.27 (U) \$547,453.27 (T)	- (A) - (S) - (P) \$517,373.20 (U) \$517,373.20 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	METROPOLITAN WEST ASSET MANAGEMENT LLC JOSEPH D HATTESOHL 11766 WILSHIRE BOULEVARD, STE 1500 LOS ANGELES, CA 90025	9008024**	9/25/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)
12	OFI INSTITUTIONAL ASSET MANAGEMENT INC AND LISA BLOOMBERG OPPENHIEMER FUNDS INC TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET NEW YORK, NY 10281-1008	9008022	9/25/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$47,507.03 (U) \$47,507.03 (T)
13	SOUTH CAROLINA SCHOOL BOARDS INSURANCE TRUST TRACIE IFKOVITS PROPERTY & CASUALTY FUND SOUTH CAROLINA SCHOOL BOARDS ASSOCIATION 1027 BARNWELL STREET COLUMBIA, SC 29201	9004686	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$18,484.38 (U) \$18,484.38 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	THE CAROLINAS HEALTHCARE FOUNDATION INC SCOTT KERR CAROLINAS HEALTHCARE SYSTEM 801 EAST BOULEVARD PO BOX 32861 CHARLOTTE, NC 28232	9004685	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$21,470.31 (U) \$21,470.31 (T)
15	THRIVENT MORTGAGE SECURITIES PORTFOLIO ATTN GREGORY R ANDERSON 625 FOURTH AVE., S. MINNEAPOLIS, MN 55415-1624	9008078**	10/7/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)
16	WELLINGTON MANAGEMENT COMPANY LLP ROBERT J TONER MORGAN STANLEY ASSET & INVESTMENT TRUST MANAGEMENT CO LIMITED 75 STATE STREET BOSTON, MA 02109	9008065**	9/29/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) - (U) - (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
17	WESTERN ASSET GLOBAL HIGH INCOME FUND INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W- 2317 385 E. COLORADO BLVD. PASADENA, CA 91101	2662	1/30/2009	- (A)	- (A)
				\$24,327.00 (S)	- (S)
				- (P)	- (P)
				\$323,523.00 (U)	\$323,523.00 (U)
				\$347,850.00 (T)	\$323,523.00 (T)
18	WESTERN ASSET US ENHANCED CASH, LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1765 385 E. COLORADO BLVD. PASADENA, CA 91101	1586	1/26/2009	- (A)	- (A)
				\$11,952.00 (S)	- (S)
				- (P)	- (P)
				\$1,582,898.57 (U)	\$1,582,898.57 (U)
				\$1,594,851.57 (T)	\$1,582,898.57 (T)
	WESTERN ASSET US ENHANCED CASH, LTD TRANSFEROR: WESTERN ASSET US ENHANCED CASH, LLC ATTN: LEGAL DEPT/W-1701 385 E. COLORADO BLVD PASADENA, CA 91101	1586-1***	1/26/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$283,085.43 (U)	\$283,085.43 (U)
				\$283,085.43 (T)	\$283,085.43 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
--

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 1 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
19	WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1602 385 E. COLORADO BLVD. PASADENA, CA 91101	1581	1/26/2009	- (A) \$504,935.00 (S) - (P) \$17,512,133.00 (U) \$18,017,068.00 (T)	- (A) - (S) - (P) \$17,512,133.00 (U) \$17,512,133.00 (T)
	WESTERN ASSET US CORE BOND LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-1369 385 E. COLORADO BLVD PASADENA, CA 91101	1581-4***	1/26/2009	- (A) - (S) - (P) \$929,000.00 (U) \$929,000.00 (T)	- (A) - (S) - (P) \$929,000.00 (U) \$929,000.00 (T)
	WESTERN ASSET US CORE PLUS-UNIVERSAL LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-2372 385 E. COLORADO BLVD PASADENA, CA 91101	1581-5***	1/26/2009	- (A) - (S) - (P) \$230,000.00 (U) \$230,000.00 (T)	- (A) - (S) - (P) \$230,000.00 (U) \$230,000.00 (T)
	WESTERN ASSET US CORE PLUS, LLC TRANSFEROR: WESTERN ASSET MORTGAGE BACKED SECURITES PORTFOLIO, LLC WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT/W-1601 385 E. COLORADO BLVD PASADENA, CA 91101	1581-6***	1/26/2009	- (A) - (S) - (P) \$4,488,000.00 (U) \$4,488,000.00 (T)	- (A) - (S) - (P) \$4,488,000.00 (U) \$4,488,000.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 2

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 2 (TBA CLAIMS II)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	3M VOLUNTARY INVESTMENT PLAN AND SAVINGS PLAN TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-701 385 E. COLORADO BLVD. PASADENA, CA 91101	2794	1/30/2009	- (A) \$3,299.00 (S) - (P) - (U) \$3,299.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: 3M VOLUNTARY INVESTMENT PLAN AND SAVINGS PLAN TRUST ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2794-1***	1/30/2009	- (A) - (S) - (P) \$412,789.00 (U) \$412,789.00 (T)	- (A) - (S) - (P) \$412,789.00 (U) \$412,789.00 (T)
2	ALCOA FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1289 385 E. COLORADO BLVD PASADENA, CA 91101	2523	1/30/2009	- (A) \$3,795.00 (S) - (P) - (U) \$3,795.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: ALCOA FOUNDATION 745 SEVENTH AVENUE NEW YORK, NY 10019	2523-1***	1/30/2009	- (A) - (S) - (P) \$47,898.00 (U) \$47,898.00 (T)	- (A) - (S) - (P) \$47,898.00 (U) \$47,898.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
3	ARCHDIOCESE OF PHILADELPHIA - LAY EMPLOYEES' RETIREMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2586 385 E. COLORADO BLVD. PASADENA, CA 91101	2739	1/30/2009	- (A) \$1,250.00 (S) - (P) - (U) \$1,250.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: ARCHDIOCESE OF PHILADELPHIA - LAY EMPLOYEES' RETIREMENT PLAN ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2739-1***	1/30/2009	- (A) - (S) - (P) \$25,625.00 (U) \$25,625.00 (T)	- (A) - (S) - (P) \$25,625.00 (U) \$25,625.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
4	ARCHDIOCESE OF PHILADELPHIA - NON-PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2587 385 E. COLORADO BLVD. PASADENA, CA 91101	2536	1/30/2009	- (A) \$825.00 (S) - (P) - (U) \$825.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: ARCHDIOCESE OF PHILADELPHIA - NON-PENSION FUND ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2536-1***	1/30/2009	- (A) - (S) - (P) \$52,612.00 (U) \$52,612.00 (T)	- (A) - (S) - (P) \$52,612.00 (U) \$52,612.00 (T)
5	ASCENSION HEALTH C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1355 385 E. COLORADO BLVD. PASADENA, CA 91101	2519	1/30/2009	- (A) \$159.00 (S) - (P) \$26,344.00 (U) \$26,503.00 (T)	- (A) - (S) - (P) \$26,344.00 (U) \$26,344.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
6	BALL CORPORATION US & PUERTO RICO PENSION PLANS C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPARTMENT W-1385 385 E. COLORADO BLVD. PASADENA, CA 91101	2078	1/29/2009	- (A) \$4,150.00 (S) - (P) - (U) \$4,150.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: BALL CORPORATION US & PUERTO RICO PENSION PLANS 745 SEVENTH AVENUE NEW YORK, NY 10019	2078-1***	1/29/2009	- (A) - (S) - (P) \$105,664.00 (U) \$105,664.00 (T)	- (A) - (S) - (P) \$105,664.00 (U) \$105,664.00 (T)
7	BAYCARE HEALTH SYSTEM, INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1848 385 E. COLORADO BLVD. PASADENA, CA 91101	2811	1/30/2009	- (A) \$1,000.00 (S) - (P) - (U) \$1,000.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: BAYCARE HEALTH SYSTEM, INC. ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2811-1***	1/30/2009	- (A) - (S) - (P) \$52,438.00 (U) \$52,438.00 (T)	- (A) - (S) - (P) \$52,438.00 (U) \$52,438.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	CITIGROUP 401 K PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1889 385 E. COLORADO BLVD. PASADENA, CA 91101	2585	1/30/2009	- (A) \$340.00 (S) - (P) - (U) \$340.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: CITIGROUP 401 K PLAN 1585 BROADWAY - 2ND FLOOR NEW YORK, NY 10036	2585-2***	1/30/2009	- (A) - (S) - (P) \$130,414.00 (U) \$130,414.00 (T)	- (A) - (S) - (P) \$130,414.00 (U) \$130,414.00 (T)
9	LEGG MASON PARTNERS VARIABLE ADJUSTABLE RATE INCOME PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2312 385 E. COLORADO BLVD. PASADENA, CA 91101	2555	1/30/2009	- (A) \$667.00 (S) - (P) - (U) \$667.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE ADJUSTABLE RATE INCOME PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2555-1***	1/30/2009	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
10	LEGG MASON PARTNERS VARIABLE DIVERSIFIED STRATEGIC INCOME PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2134 385 E. COLORADO BLVD PASADENA, CA 91101	2732	1/30/2009	- (A) \$5,559.00 (S) - (P) - (U) \$5,559.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE DIVERSIFIED STRATEGIC INCOME PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2732-1***	1/30/2009	- (A) - (S) - (P) \$32,090.00 (U) \$32,090.00 (T)	- (A) - (S) - (P) \$32,090.00 (U) \$32,090.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	SAN FRANCISCO CITY AND COUNTY EMPLOYEES' RETIREMENT SYSTEM C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1098 385 E. COLORADO BLVD PASADENA, CA 91101	2493	1/30/2009	- (A) \$13,275.00 (S) - (P) - (U) \$13,275.00 (T)	- (A) - (S) - (P) - (U) - (T)
	BARCLAYS BANK PLC TRANSFEROR: SAN FRANCISCO CITY AND COUNTY EMPLOYEES' RETIREMENT SYSTEM 745 SEVENTH AVENUE NEW YORK, NY 10019	2493-1***	1/30/2009	- (A) - (S) - (P) \$1,991,845.00 (U) \$1,991,845.00 (T)	- (A) - (S) - (P) \$1,991,845.00 (U) \$1,991,845.00 (T)
12	WELLS FARGO FIXED INCOME FUND H C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2377 385 E. COLORADO BLVD. PASADENA, CA 91101	2586	1/30/2009	- (A) \$2,300.00 (S) - (P) - (U) \$2,300.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: WELLS FARGO FIXED INCOME FUND H 1 PIERREPONT PLAZA, 7TH FLOOR ATTN: VANESSA MARLING/DARRAGH DEMPSEY BROOKLYN, NY 11201	2586-1***	1/30/2009	- (A) - (S) - (P) \$336,336.00 (U) \$336,336.00 (T)	- (A) - (S) - (P) \$336,336.00 (U) \$336,336.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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EXHIBIT 2 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
13	WESTERN ASSET US CORE PLUS BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN LEGAL DEPT W-1308 385 E. COLORADO BLVD. PASADENA, CA 91101	2079	1/29/2009	- (A) \$12,721.00 (S) - (P) \$0.38 (U) \$12,721.38 (T)	- (A) - (S) - (P) - (U) - (T)
	WESTERN ASSET MANAGEMENT COMPANY TRANSFEROR: WESTERN ASSET US CORE PLUS BOND FUND ATTN: LEGAL DEPT./W-2462 385 E. COLORADO BLVD. PASADENA, CA 91101	2079-1***	1/29/2009	- (A) - (S) - (P) \$351,640.62 (U) \$351,640.62 (T)	- (A) - (S) - (P) \$351,640.62 (U) \$351,640.62 (T)
14	WESTERN PENNSYLVANIA TEAMSTERS AND EMPLOYERS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1140 385 E. COLORADO BLVD PASADENA, CA 91101	2746	1/30/2009	- (A) \$6,702.00 (S) - (P) \$255,676.00 (U) \$262,378.00 (T)	- (A) - (S) - (P) \$255,676.00 (U) \$255,676.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 3 (TBA CLAIMS III)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	3M EMPLOYEES WELFARE BENEFITS ASSOCIATION TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1264 385 E. COLORADO BLVD. PASADENA, CA 91101	2797	1/30/2009	- (A) \$667.00 (S) - (P) \$24,984.00 (U) \$25,651.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)
2	ALASKA ELECTRICAL RETIREMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1216 385 E. COLORADO BLVD. PASADENA, CA 91101	2083	1/29/2009	- (A) \$6,863.00 (S) - (P) \$107,002.00 (U) \$113,864.00 (T)	- (A) - (S) - (P) \$107,002.00 (U) \$107,002.00 (T)
3	AT&T COMMUNICATIONS, INC. VEBA C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1455 385 E. COLORADO BLVD. PASADENA, CA 91101	2796	1/30/2009	- (A) \$21,542.00 (S) - (P) \$770,489.00 (U) \$792,031.00 (T)	- (A) - (S) - (P) \$770,489.00 (U) \$770,489.00 (T)
4	CENTRAL STATES SOUTHWEST & SOUTHWEST AREAS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1861 385 E. COLORADO BLVD. PASADENA, CA 91101	2680	1/30/2009	- (A) \$3,460.00 (S) - (P) \$667,234.00 (U) \$670,695.00 (T)	- (A) - (S) - (P) \$667,234.00 (U) \$667,234.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	DECLARATION MGMT & RSRCH A/C FLTC ACTIVE BOND TRUST LESTER GUILLARD III 1800 TYSONS BLVD #200 MCLEAN, VA 22102	9001716	1/23/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$31,747.07 (U) \$31,747.07 (T)
6	DENVER PUBLIC SCHOOLS RETIREMENT TRUST FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1182 385 E. COLORADO BLVD. PASADENA, CA 91101	2823	1/30/2009	- (A) \$1,011.00 (S) - (P) \$155,555.00 (U) \$156,566.00 (T)	- (A) - (S) - (P) \$155,555.00 (U) \$155,555.00 (T)
7	DULUTH TEACHERS' RETIREMENT FUND ASSOCIATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-756 385 E. COLORADO BLVD. PASADENA, CA 91101	2749	1/30/2009	- (A) \$566.00 (S) - (P) \$51,336.00 (U) \$51,902.00 (T)	- (A) - (S) - (P) \$51,336.00 (U) \$51,336.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	EMPLOYEES' RETIREMENT PLAN OF THE NATIONAL EDUCATION ASSOCIATION OF THE UNITED STATES C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-784 385 E. COLORADO BLVD PASADENA, CA 91101	2791	1/30/2009	- (A) \$40,736.00 (S) - (P) \$97,578.00 (U) \$138,314.00 (T)	- (A) - (S) - (P) \$97,578.00 (U) \$97,578.00 (T)
9	GENERAL MOTORS TRUST COMPANY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2229 385 E. COLORADO BLVD. PASADENA, CA 91101	2663	1/30/2009	- (A) \$3,750.00 (S) - (P) \$446,672.00 (U) \$450,422.00 (T)	- (A) - (S) - (P) \$446,672.00 (U) \$446,672.00 (T)
10	GEORGE PUTNAM FUND OF BOSTON, THE JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2285	1/29/2009	- (A) - (S) - (P) \$22,226.69 (U) \$22,226.69 (T)	- (A) - (S) - (P) \$17,271.09 (U) \$17,271.09 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

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** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
11	IDS 85F SHAW SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004385	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$13,246.09 (U) \$13,246.09 (T)
12	IDS 85J LIMITED SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004386	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$18,234.37 (U) \$18,234.37 (T)
13	IDS 86L UHG SYNTHETIC PORTFOLIO TARA TILBURY 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9004389	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$158,859.38 (U) \$158,859.38 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	JOHN HANCOCK II US GOVERNMENT SECURITIES FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2172 385 E. COLORADO BLVD PASADENA, CA 91101	2764	1/30/2009	- (A) \$12,078.00 (S) - (P) - (U) \$12,078.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: JOHN HANCOCK II US GOVERNMENT SECURITIES FUND 1585 BROADWAY - 2ND FLOOR NEW YORK, NY 10036	2764-2***	1/30/2009	- (A) - (S) - (P) \$99,358.00 (U) \$99,358.00 (T)	- (A) - (S) - (P) \$99,358.00 (U) \$99,358.00 (T)
15	KELLOGG COMPANY MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1608 385 E. COLORADO BLVD. PASADENA, CA 91101	2776	1/30/2009	- (A) \$713.00 (S) - (P) \$50,836.00 (U) \$51,549.00 (T)	- (A) - (S) - (P) \$50,836.00 (U) \$50,836.00 (T)
16	KUWAIT INVESTMENT AUTHORITY PRIVATE EQUITY ACCOUNT MINISTRIES COMPLEX BLOCK 3 PO BOX 64 SAFAT KUWAIT	4711	5/19/2009	- (A) - (S) - (P) \$1,588,824.00 (U) \$1,588,824.00 (T)	- (A) - (S) - (P) \$1,561,338.00 (U) \$1,561,338.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
17	LEGG MASON FUNDS INVESTMENT SERIES--LEGG MASON INTERNATIONAL US BOND FUND (USD) C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2062 385 E. COLORADO BLVD. PASADENA, CA 91101	2744	1/30/2009	- (A) \$10,706.00 (S) - (P) \$119,352.00 (U) \$130,057.00 (T)	- (A) - (S) - (P) \$119,352.00 (U) \$119,352.00 (T)
18	LEGG MASON GLOBAL FUNDS PLC- WESTERN ASSET US CORE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1312 385 E. COLORADO BLVD PASADENA, CA 91101	2789	1/30/2009	- (A) \$15,334.00 (S) - (P) \$20,519.00 (U) \$35,853.00 (T)	- (A) - (S) - (P) \$20,519.00 (U) \$20,519.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
19	LEGG MASON PARTNERS VARIABLE STRATEGIC BOND PORTFOLIO C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2327 385 E. COLORADO BLVD PASADENA, CA 91101	2440	1/30/2009	- (A) \$1,013.00 (S) - (P) - (U) \$1,013.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: LEGG MASON PARTNERS VARIABLE STRATEGIC BOND PORTFOLIO ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2440-1***	1/30/2009	- (A) - (S) - (P) \$129,053.00 (U) \$129,053.00 (T)	- (A) - (S) - (P) \$129,053.00 (U) \$129,053.00 (T)
20	LEGG MASON US\$ CORE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2065 385 E. COLORADO BLVD PASADENA, CA 91101	2261	1/29/2009	- (A) \$16,394.00 (S) - (P) - (U) \$16,394.00 (T)	- (A) - (S) - (P) - (U) - (T)
	WESTERN ASSET US CORE BOND FUND TRANSFEROR: LEGG MASON US\$ CORE BOND FUND WESTERN ASSET MANAGEMENT CO. ATTN: LEGAL DEPT/W-1312, 385 E. COLORADO BLVD. PASADENA, CA 91101	2261-2***	1/29/2009	- (A) - (S) - (P) \$192,781.00 (U) \$192,781.00 (T)	- (A) - (S) - (P) \$192,781.00 (U) \$192,781.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
21	LOCAL 851 EMPLOYER GROUP WELFARE FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2004 385 E. COLORADO BLVD PASADENA, CA 91101	2747	1/30/2009	- (A) \$5,851.00 (S) - (P) \$22,106.00 (U) \$27,957.00 (T)	- (A) - (S) - (P) \$22,106.00 (U) \$22,106.00 (T)
22	LUTHERAN CHURCH MISSOURI SYNOD FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1301 385 E. COLORADO BLVD. PASADENA, CA 91101	2542	1/30/2009	- (A) \$909.00 (S) - (P) \$76,623.00 (U) \$77,532.00 (T)	- (A) - (S) - (P) \$76,623.00 (U) \$76,623.00 (T)
23	LYONDELL CHEMICAL COMPANY C/O STANDISH ASSET MANAGEMENT CO. LLC BNY MELLON CENTER 201 WASHINGTON STREET BOSTON, MA 02108	2978	1/30/2009	- (A) - (S) - (P) \$31,652.33 (U) \$31,652.33 (T)	- (A) - (S) - (P) \$4,914.06 (U) \$4,914.06 (T)
24	MASSMUTUAL PREMIER DIVERSIFIED BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4864	5/28/2009	- (A) - (S) - (P) \$256,020.16 (U) \$256,020.16 (T)	- (A) - (S) - (P) \$177,954.38 (U) \$177,954.38 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
25	MASSMUTUAL PREMIER SHORT-DURATION BOND FUND C/O BABSON CAPITAL MANAGEMENT LLC 1500 MAIN STREET STE 2800 SPRINGFIELD, MA 01115-5189	4863	5/28/2009	- (A) - (S) - (P) \$137,867.46 (U) \$137,867.46 (T)	- (A) - (S) - (P) \$125,623.54 (U) \$125,623.54 (T)
26	MCKESSON CORPORATION RETIREMENT PLAN TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-662 385 E. COLORADO BLVD. PASADENA, CA 91101	2743	1/30/2009	- (A) \$750.00 (S) - (P) \$24,609.00 (U) \$25,359.00 (T)	- (A) - (S) - (P) \$24,609.00 (U) \$24,609.00 (T)
27	MESIROW FINANCIAL INVESTMENT MANAGEMENT INC, PETER W HEGEL ON BEHALF OF OAK PARK POLICE DB PENSION FUND 350 N CLARK ST CHICAGO, IL 60610	9008083	10/10/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$15,000.00 (U) \$15,000.00 (T)
28	METROPOLITAN LIFE INSURANCE COMPANY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1675 385 E. COLORADO BLVD. PASADENA, CA 91101	2777	1/30/2009	- (A) \$455.00 (S) - (P) \$104,614.00 (U) \$104,619.00 (T)	- (A) - (S) - (P) \$104,614.00 (U) \$104,614.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
29	NORTHWEST AIRLINES, INC. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1591 385 E. COLORADO BLVD. PASADENA, CA 91101	2576	1/30/2009	- (A) \$819.00 (S) - (P) - (U) \$819.00 (T)	- (A) - (S) - (P) - (U) - (T)
	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: NORTHWEST AIRLINES, INC. ATTN: VANESSA MARLING/DARRAGH DEMPSEY 1 PIERREPONT PLAZA, 7TH FLOOR BROOKLYN, NY 11201	2576-1***	1/30/2009	- (A) - (S) - (P) \$156,227.00 (U) \$156,227.00 (T)	- (A) - (S) - (P) \$156,227.00 (U) \$156,227.00 (T)
30	OAKLAND COUNTY VOLUNTARY EMPLOYEE BENEFIT ASSOCIATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2779 385 E. COLORADO BLVD PASADENA, CA 91101	2748	1/30/2009	- (A) \$205.00 (S) - (P) \$51,617.00 (U) \$51,822.00 (T)	- (A) - (S) - (P) \$51,617.00 (U) \$51,617.00 (T)
31	OHIO OPERATING ENGINEERS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1614 385 E. COLORADO BLVD. PASADENA, CA 91101	2778	1/30/2009	- (A) \$571.00 (S) - (P) \$25,859.00 (U) \$26,431.00 (T)	- (A) - (S) - (P) \$25,859.00 (U) \$25,859.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
32	OHIO POLICE & FIRE PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1206 385 E. COLORADO BLVD. PASADENA, CA 91101	2513	1/30/2009	- (A) \$7,265.00 (S) - (P) \$720,578.00 (U) \$727,844.00 (T)	- (A) - (S) - (P) \$720,578.00 (U) \$720,578.00 (T)
33	OIL CASUALTY INVESTMENT CORPORATION LTD. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-707 385 E. COLORADO BLVD PASADENA, CA 91101	2801	1/30/2009	- (A) \$566.00 (S) - (P) \$51,336.00 (U) \$51,902.00 (T)	- (A) - (S) - (P) \$51,336.00 (U) \$51,336.00 (T)
34	OKLAHOMA CITY EMPLOYEE RETIREMENT SYSTEM C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1339 385 E. COLORADO BLVD PASADENA, CA 91101	2817	1/30/2009	- (A) \$4,310.00 (S) - (P) \$157,648.00 (U) \$161,958.00 (T)	- (A) - (S) - (P) \$157,648.00 (U) \$157,648.00 (T)
35	PECO ENERGY COMPANY MASTER TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1235 385 E. COLORADO BLVD PASADENA, CA 91101	2750	1/30/2009	- (A) \$4,003.00 (S) - (P) \$27,834.00 (U) \$31,837.00 (T)	- (A) - (S) - (P) \$27,834.00 (U) \$27,834.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
36	PENSION PLAN OF CONSTELLATION ENERGY GROUP, INC. ATTN: DAVID ERCULIANI, DIRECTION OF PENSION MANAGEMENT 100 CONSTELLATION WAY, SUITE 1600P BALTIMORE, MD 21202	2235	1/28/2009	- (A)	- (A)
				\$1,805.00 (S)	- (S)
				- (P)	- (P)
				\$205,866.00 (U)	\$205,866.00 (U)
				\$207,671.00 (T)	\$205,866.00 (T)
37	PERENNIAL INVESTMENT PARTNERS LIMITED C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5067 385 E. COLORADO BLVD. PASADENA, CA 91101	2461	1/30/2009	- (A)	- (A)
				\$686.00 (S)	- (S)
				- (P)	- (P)
				- (U)	- (U)
				\$686.00 (T)	- (T)
	BARCLAYS BANK PLC TRANSFEROR: PERENNIAL INVESTMENT PARTNERS LIMITED 745 SEVENTH AVENUE NEW YORK, NY 10019	2461-1***	1/30/2009	- (A)	- (A)
				- (S)	- (S)
				- (P)	- (P)
				\$211,308.00 (U)	\$211,308.00 (U)
				\$211,308.00 (T)	\$211,308.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
38	PRUDENTIAL INSURANCE COMPANY OF AMERICA, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-987 385 E. COLORADO BLVD. PASADENA, CA 91101	2591	1/30/2009	- (A) \$750.00 (S) - (P) \$24,609.00 (U) \$25,359.00 (T)	- (A) - (S) - (P) \$24,609.00 (U) \$24,609.00 (T)
39	PUTNAM U.S. GOVERNMENT INCOME TRUST JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2264	1/29/2009	- (A) - (S) - (P) \$22,214.31 (U) \$22,214.31 (T)	- (A) - (S) - (P) \$17,055.75 (U) \$17,055.75 (T)
40	PUTNAM VARIABLE TRUST - PUTNAM VT INCOME FUND JAMES WRIGHT ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2358	1/29/2009	- (A) - (S) - (P) \$13,596.68 (U) \$13,596.68 (T)	- (A) - (S) - (P) \$11,529.72 (U) \$11,529.72 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
41	SCHRODER INTERNATIONAL SELECTION FUND ABSOLUTE RETURN BOND JAMES A. WRIGHT III ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	2292	1/29/2009	- (A) - (S) - (P) \$29,467.97 (U) \$29,467.97 (T)	- (A) - (S) - (P) \$22,026.56 (U) \$22,026.56 (T)
42	SCHRODER SERIES TRUST - TOTAL RETURN FIXED INCOME FUND JAMES A. WRIGHT III ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	2291	1/29/2009	- (A) - (S) - (P) \$86,371.87 (U) \$86,371.87 (T)	- (A) - (S) - (P) \$37,933.59 (U) \$37,933.59 (T)
43	SHELL PENSION TRUST C/O WESTERN ASSET MANAGMENT COMPANY ATTN: LEGAL DEPT. W-1307 385 E. COLORADO BLVD. PASADENA, CA 91101	2543	1/30/2009	- (A) \$9,833.00 (S) - (P) \$133,719.00 (U) \$143,552.00 (T)	- (A) - (S) - (P) \$133,719.00 (U) \$133,719.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
44	SINGAPORE LABOUR FOUNDATION YIP MOH WAH NTUC CENTRE, NO. 1, MARINA BOULEVARD 11-01 ONE MARINA BOULEVARD SINGAPORE 18989 SINGAPORE	7000805	1/29/2009	- (A) \$875.00 (S) - (P) \$52,562.00 (U) \$53,438.00 (T)	- (A) - (S) - (P) \$52,562.00 (U) \$52,562.00 (T)
45	SYRACUSE UNIVERSITY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1418 385 E. COLORADO BLVD. PASADENA, CA 91101	2514	1/30/2009	- (A) \$1,125.00 (S) - (P) \$219.00 (U) \$1,344.00 (T)	- (A) - (S) - (P) \$468.75 (U) \$468.75 (T)
46	TIME WARNER DEFINED CONTRIBUTION PLANS (MASTER TRUST) C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1690 385 E. COLORADO BLVD. PASADENA, CA 91101	2774	1/30/2009	- (A) \$2,670.00 (S) - (P) \$440,108.00 (U) \$442,777.00 (T)	- (A) - (S) - (P) \$440,108.00 (U) \$440,108.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
47	UNITED FOODS AND COMMERCIAL WORKERS' UNIONS AND EMPLOYERS' MIDWEST PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1346 385 E. COLORADO BLVD PASADENA, CA 91101	2787	1/30/2009	- (A) \$2,449.00 (S) - (P) \$51,798.00 (U) \$54,247.00 (T)	- (A) - (S) - (P) \$51,798.00 (U) \$51,798.00 (T)
48	UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION STAFF SAVINGS AND LOANS SERVICE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-998 385 E. COLORADO BLVD PASADENA, CA 91101	2786	1/30/2009	- (A) \$159.00 (S) - (P) \$26,344.00 (U) \$26,503.00 (T)	- (A) - (S) - (P) \$26,344.00 (U) \$26,344.00 (T)
49	UNIVERSITY OF ARKANSAS FOUNDATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1424 385 E. COLORADO BLVD. PASADENA, CA 91101	2167	1/29/2009	- (A) \$4,032.00 (S) - (P) \$158,391.00 (U) \$162,423.00 (T)	- (A) - (S) - (P) \$158,391.00 (U) \$158,391.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
50	UNIVERSITY OF ILLINOIS FOUNDATION ENDOWMENT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1141 385 E. COLORADO BLVD. PASADENA, CA 91101	2526	1/30/2009	- (A) \$1,909.00 (S) - (P) \$27,281.00 (U) \$29,190.00 (T)	- (A) - (S) - (P) \$27,281.00 (U) \$27,281.00 (T)
51	WESTERN ASSET CORE BOND FUND TRANSFEROR: LEGG MASON PARTNERS CORE BOND FUND WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT /W-671 385 E. COLORADO BLVD PASADENA, CA 91101	2527	1/30/2009	- (A) \$2,239.00 (S) - (P) \$388,941.00 (U) \$391,179.00 (T)	- (A) - (S) - (P) \$388,941.00 (U) \$388,941.00 (T)
52	WESTERN ASSET U.S. ADJUSTABLE RATE INCOME FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-2330 385 E. COLORADO BLVD. PASADENA, CA 91101	2557	1/30/2009	- (A) \$667.00 (S) - (P) \$24,984.00 (U) \$25,651.00 (T)	- (A) - (S) - (P) \$24,984.00 (U) \$24,984.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 3 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
53	WESTERN ASSET US COMMODITY PLUS MASTER FUND, LTD. C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1371 385 E. COLORADO BLVD. PASADENA, CA 91101	1587	1/26/2009	- (A) \$3,490.00 (S) - (P) \$198,819.00 (U) \$202,309.00 (T)	- (A) - (S) - (P) \$198,819.00 (U) \$198,819.00 (T)
	PH&C COMMODITY PLUS PORTFOLIO TRANSFEROR: WESTERN ASSET US COMMODITY PLUS MASTER FUND, LTD. WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5369 385 E. COLORADO BLVD PASADENA, CA 91101	1587-1***	1/26/2009	- (A) - (S) - (P) \$230,595.00 (U) \$230,595.00 (T)	- (A) - (S) - (P) \$230,595.00 (U) \$230,595.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 4

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 4 (FX CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	BEMPORAD, SIMONE M 2206 WYOMING AVE. NW WASHINGTON, DC 20008-3908	8002099	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$56,919.50 (U) \$56,919.50 (T)
2	LADANYI, CHRISTOPH 22 CHEYNE GARDENS LONDON SW3 5QT UNITED KINGDOM	7001000**	1/30/2009	- (A) - (S) - (P) \$1,652,628.52 (U) \$1,652,628.52 (T)	- (A) - (S) - (P) - (U) - (T)
3	MSMM FUNDS PLC PACIFIC BASIN EX-JAPAN EQUITY FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	9004641	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$790,700.00 (U) \$790,700.00 (T)
4	NORTHUMBRIAN MANAGEMENT L.L.C. TRANSFEROR: NB RELATIVE VALUE PORTFOLIO TRUST P.O. 8284 NEW YORK, NY 10150	4938	5/29/2009	\$2,827,326.05 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,255,472.00 (U) \$1,255,472.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 4 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: NB OFFSHORE DIVERSIFIED ARBITRAGE TRUST PO BOX 8284 NEW YORK, NY 10150	4934	5/29/2009	\$14,068,773.56 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,334,898.52 (U) \$4,334,898.52 (T)
6	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: STRATEGIC COMMODITIES MASTER FUND, LTD. PO BOX 8284 NEW YORK, NY 10150	4936	5/29/2009	\$1,505,621.82 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$888,545.00 (U) \$888,545.00 (T)
7	NORTHUMBRIAN MANAGEMENT, LLC TRANSFEROR: NEUBERGER BERMAN GTAA UNIT TRUST I (FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) PO BOX 8284 NEW YORK, NY 10150	6193	1/22/2010	\$2,252,384.35 (A) UNSPECIFIED* (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,150,343.70 (U) \$1,150,343.70 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

EXHIBIT 5

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 5 (RECLASS AND ALLOW CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ATTESTOR CAPITAL, LLP FOR AND ON BEHALF OF ATTESTOR VALUE MASTER FUND TRANSFEROR: CHAUNY S.A. C/O ATTESTOR CAPITAL LLP ATTN: ISOBELLE WHITE 21 UPPER BROOK STREET LONDON W1K 7PY UNITED KINGDOM	5124	5/26/2009	- (A) \$3,574,050.24 (S) - (P) - (U) \$3,574,050.24 (T)	- (A) - (S) - (P) \$3,574,050.24 (U) \$3,574,050.24 (T)
2	EMERSON ELECTRIC UK PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-938 385 E. COLORADO BLVD. PASADENA, CA 91101	2084	1/29/2009	- (A) \$8,594.00 (S) - (P) - (U) \$8,594.00 (T)	- (A) - (S) - (P) \$8,594.00 (U) \$8,594.00 (T)
3	LVIP UBS GLOBAL ASSET ALLOCATION FUND C/O STRADLEY RONON STEVENS & YOUNG, LLP ATTN PAUL A. PATTERSON, ESQUIRE 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7598	2418	1/29/2009	- (A) \$20,324.22 (S) - (P) - (U) \$20,324.22 (T)	- (A) - (S) - (P) \$20,324.22 (U) \$20,324.22 (T)
4	PUTNAM DIVERSIFIED INCOME TRUST JAMES WRIGHT, ROPES & GRAY LLP 1 INTERNATIONAL PLACE BOSTON, MA 02110	2287	1/29/2009	- (A) \$1,659,375.00 (S) - (P) - (U) \$1,659,375.00 (T)	- (A) - (S) - (P) \$1,659,375.00 (U) \$1,659,375.00 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

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EXHIBIT 5 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	R.L. PENSIONS TRUSTEES LIMITED AS TRUSTEES OF THE ROYAL LIVER ASSURANCE LIMITED SUPERANNUATION FUND C/O WESTERN ASSET MANAGEMENT COMPANY, ATTN: LEGAL DEPT W-5233 385 E. COLORADO BLVD. PASADENA, CA 91101	2468	1/30/2009	- (A) \$7,031.00 (S) - (P) - (U) \$7,031.00 (T)	- (A) - (S) - (P) \$7,031.00 (U) \$7,031.00 (T)
6	WHEELS COMMON INVESTMENT FUND FORD MOTOR COMPANY ATTN: DAVID BASIRICO, ROOM: WHQ 813-E6 PENSION ASSET MANAGEMENT ONE AMERICAN ROAD DEARBORN, MI 48126-2701	4675	5/22/2009	- (A) \$41,406.00 (S) - (P) - (U) \$41,406.00 (T)	- (A) - (S) - (P) \$41,406.00 (U) \$41,406.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

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EXHIBIT 6

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-FOURTH OMNIBUS OBJECTION: EXHIBIT 6 (UNDERWRITING FEE CLAIMS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	BBVA SECURITIES INC. JAVIER EDWARDS 1345 AVENUE OF THE AMERICAS 45TH FLOOR NEW YORK, NY 10105	9002107	1/27/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$793,658.50 (U) \$793,658.50 (T)
2	BOSC, INC. C/O FREDERIC DORWART, LAWYERS ATTN: SAMUEL S. ORY 124 EAST FOURTH STREET TULSA, OK 74103	4905	5/28/2009	- (A) - (S) - (P) \$476,606.00 (U) \$476,606.00 (T)	- (A) - (S) - (P) \$397,622.49 (U) \$397,622.49 (T)
3	COMERICA SECURITIES, INC. COLIN T. DARKE, ESQ. BODMAN LLP 1901 ST. ANTOINE STREET DETROIT, MI 48226	3243	2/2/2009	- (A) - (S) - (P) \$791,000.00 (U) \$791,000.00 (T)	- (A) - (S) - (P) \$734,639.65 (U) \$734,639.65 (T)
4	JOHNSON RICE & CO LLC 639 LOYOLA AVENUE SUITE 2775 NEW ORLEANS, LA 70113-7115	1689	1/26/2009	- (A) - (S) - (P) \$409,910.00 (U) \$409,910.00 (T)	- (A) - (S) - (P) \$397,622.49 (U) \$397,622.49 (T)

(A) – ADMINISTRATIVE
(S) – SECURED
(P) – PRIORITY
(U) – UNSECURED
(T) – TOTAL CLAIMED

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

** Claim calculated to an amount less than or equal to zero. To the extent the claim calculates to an amount less than zero, the Trustee reserves any and all rights to pursue such amount.

*** Pursuant to paragraph 27 of the Objection, the Trustee does not object to this Financial Product Claim and it is on this Exhibit for the sake of clarity.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
5	KEYBANC CAPITAL MARKETS, INC. ERIC PEIFFER DEBT CAPITAL MARKETS 127 PUBLIC SQUARE CLEVELAND, OH 44114	7002161	5/28/2009	- (A) - (S) - (P) \$609,981.75 (U) \$609,981.75 (T)	- (A) - (S) - (P) \$597,773.45 (U) \$597,773.45 (T)
6	PIPER JAFFRAY & CO. ATTN: JAMES M. MARTIN 800 NICOLLET MALL MINNEAPOLIS, MN 55402	1063	1/16/2009	- (A) - (S) - (P) \$1,042,688.75 (U) \$1,042,688.75 (T)	- (A) - (S) - (P) \$1,026,774.95 (U) \$1,026,774.95 (T)
7	SIMMONS & COMPANY INTERNATIONAL KATRINA CELESTINE, CPA DIR OF FINANCE & ACCOUNTING 700 LOUISIANA SUITE 1900 HOUSTON, TX 77002	8001956	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$397,622.49 (U) \$397,622.49 (T)

<p>(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED</p>
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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EXHIBIT 6 (CONTINUED)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
8	SIMMONS & COMPANY INTERNATIONAL KATRINA CELSTINE, CPA DIRECTOR OF FINANCE & ACCOUNTING 700 LOUISIANA SUITE 1900 HOUSTON, TX 77002	8001964	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,094,307.31 (U) \$1,094,307.31 (T)
9	SOUTHWEST SECURITIES, INC. STEPHEN D DOTY 1201 ELM STREET SUITE 3500 DALLAS, TX 75270	7002112	5/28/2009	- (A) - (S) - (P) \$323,745.25 (U) \$323,745.25 (T)	- (A) - (S) - (P) \$303,351.00 (U) \$303,351.00 (T)
10	TRISTONE CAPITAL CO LYNN TSUTSUMI SUITE1600 1225-17TH ST DENVER, CO 80202	8003252	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$1,026,110.70 (U) \$1,026,110.70 (T)
11	TUDOR, PICKERING, HOLT & CO. SECURITIES, INC. ALEXANDRA PRUNER, CFO 1111 BAGBY, SUITE 5100 HOUSTON, TX 77002	5301	5/29/2009	- (A) - (S) - (P) \$2,187,846.19 (U) \$2,187,846.19 (T)	- (A) - (S) - (P) \$2,145,026.67 (U) \$2,145,026.67 (T)

<p>(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED</p>
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* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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